GOVERNMENT OF INDIA.

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CIVIL ACCOUNT CODE.

VOLUME I.

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Civil Account Code, Fifth Edition.

VOLUME I.

In revising Volume I of the Civil Account Code, the following are the chief alterations which have been introduced :—

1. The articles have been numbered in one consecutive series for the whole volume.

2. In nearly all cases, the annexures to chapters in the preceding edition have been included among the appendices at the end of the volume.

3. Certain forms which were shown in the body of the Code have been placed and numbered among the forms at the end of the volume.

4. Articles which were merely repetitions of articles of the Civil Service Regulations have been omitted.

5. The certificates on establishment and contingent bills have been modified under recent orders as regards personal responsibility of heads of offices.

6. The following new chapters have been added :—

Chapter	2, Check on Receipts	Founded chiefly on Rules 4 to 7 of Chapter I of the previous edition.
„	28, Service Funds	Founded chiefly on Rules 21 to 31 of Chapter 32 of the previous edition, but containing also some new matter.

7. The following chapters have been omitted :—

Chapter 13, Stock Notes.
„ 21, State Railway Provident Institutions.

Stock Notes have now been almost entirely withdrawn from circulation; if any treasury has to deal with them, reference can be made to the preceding edition of the Code. Treasury Officers are not concerned with the State Railway Provident Institutions, and their rules are not therefore required in the Code.

8. The following chapters have been partially re-written or considerably revised :—

Chapter 6, Contingent charges.
„ 8, Loans and advances.
„ 9, Bills and remittances.
„ 11, Government securities in trust.
„ 17, Powers of Governments.
„ 22, Imperial Departments.
„ 29, Coin.
„ 33, Miscellaneous.

9. The following articles have been transferred from one part of the Code to another, as shown against each :—

4th Edition, from chapter	5th Edition, to chapter	
1, 4 and 5	2, 22	Check on receipts.
1, 6, 7.	2, 23	Fines.
1, 13, 14, 16	4, 51 and 52	Inspecting Officers.
1, 13 (1)	5, 71	Ditto.
2, 1	1, 13	Responsibility for overcharges.
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3, 7	Vol. II	Contract officers.
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5, 25 (*m*)	7, 108	Rewards to Informers.
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6, 9	6, 98 (*l*)	Jail supplies and Police clothing.
9, 10	8, 125	Estimates for advances.
28, Annexures A and B		Embodied in the corresponding Chapter (29).
29, „ A and B		Ditto ditto (30).
32, 1	1, 15	Audit objections and recoveries.
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32, 7	1, 20	Defalcations.
32, 11	1, 21	Erasures.
32, 15	3, 29	Last-pay certificates.
32, 17A	3, 30	Bond of Indemnity for leave allowances.
32, 18A	6, 98 (*s*)	Sundry rulings—Telegrams.
32, 21 to 27	28, 549 to 556	Indian Civil Service Funds.
32, 28 to 31	28, 557 to 565	Other Funds.
32, 32 to 34	18, 339 to 341	Treasury Inspection.

10. The following new articles have been added :—

Chapter 1,	18	Cheques on Presidency Banks.
„ 2,	24	Miscellaneous Demands.
„ 5,	72	Compensation for dearness of Provisions.
„ 9,	143, II, (*a*) (*i*) 2 (*a*) and (*b*)	Remittance of pay and allowances of Military Officers.
„ 13,	191	Payment of interest to joint holders of Government Promissory Notes.
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„ 17,	280	Powers of Governments—Escheated Estates.
„ 17,	292	Ditto ditto — Date of effect of sanction.
„ 18,	309 (3)	Register of Gazetted Officers.
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„ 21,	408	Care of bill forms.
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„ 23,	440, 442, 444	Forest Department receipts.
„ 25,	470	Military Disbursing Officers.
„ 25,	504	Old Military Funds.
„ 30,	621	Defective Currency Notes.
„ 31,	664 (2) last para.	Deficiency in copper coin received in original mint boxes.
„ 32,	691	Civil charges at Provincial capitals.
„ 32,	698	Remittance of coin from Branch Banks.
„ 32,	707	Treasury returns.
Appendix C, note to Rule 16		Treatment of sums paid to credit of Government for compensation for land acquired.

11. The following articles have been omitted for the reasons given against them :—

Chapter 2,	5 and 6	Civil Service Regulations.
„ 3,	6	Ditto.
„ 4,	11	Ditto
„ 4,	21	Ditto
„ 6,	5 (1)	A local order.
„ 7,	13 (*b*)	Civil Service Regulations.
„ 7,	13 (*c*) (*c*)	Provided for elsewhere—see Article 119 and also Vol. II, Miscellaneous Audit.

Chapter	9, 13	A repitition—see Article 293.
,,	10, 10 to 12	Stock Notes.
,,	11, 9	Unnecessary.
,,	15, 8	Cantonment Fund rules taken to Appendix F.
,,	16, 5 VIII, IX,	Powers of Local Governments modified by recent orders.
,,	16, 6	Civil Service Regulations.
,,	16, 7	
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,,	25, 27	Superseded by Article 95.
,,	25, 31	Provided for in Chapter 32.
,,	27, 1	Articles from Telegraph Code not now quoted.
,,	28, 8, 9	Replaced by Articles 573 and 574.
,,	32, 16	Civil Service Regulations.
,,	32, 17	Obsolete.
,,	32, 18	Unnecessary.

S. JACOB,
Comptroller General.

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CIVIL ACCOUNT CODE.

VOLUME I.

PART I.

INSTRUCTIONS TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

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Receipt of Money.

1. All transactions, to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and all the money received be lodged in full in the Government treasury, to be credited to the appropriate account and make part of the general treasury balance.

This rule is relaxed in the Civil Department—

(*a*) in the case of the Postal Department to afford facilities for the money order business;

(*b*) in regard to moneys received on account of the service of summonses, diet-money of witnesses, &c., in Civil and Criminal cases;

(*c*) in the case of Government servants appointed Notaries Public under Act 26 of 1881, who are allowed to defray all legal expenses incurred by them in the discharge of their duties as such Notaries Public, out of the fees received by them, the balance only being credited to Government; they will note in the credit slip the full amount of the fees received and, *per contra*, the expenses disbursed therefrom.

2. No department may require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account, or be received at all except under ordinary rules.

1. If, for special reasons, Government direct the cash chest of another department to be lodged in the treasury for safe custody, the fact should be reported for the information of the Accountant General, and a register kept in the treasury, in which the receipt and return of the chests should be duly acknowledged; the key or keys of the chest must not be kept by

the treasury. In case also of money arriving from a distance too late in the day for examination, it may be kept in sealed bags in the vault, but only until the following day, the fact being recorded in the register mentioned above.

2. Bullion, jewellery and other valuables coming into the hands of a Government officer in his official capacity may be received for safe custody at the discretion of the District Officer.

3. Any person paying money into a Government treasury will present with it a memorandum (chalan), which will show distinctly the nature of the payment and the person or officer on whose account it is made, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Receipts for sums less than ₹500 do not require the signature of the Treasury Officer, but only of the Accountant and Treasurer, except receipts for money paid for service stamps, which should always be signed by the Treasury Officer.

1. Printed forms should be supplied by the treasury, which may, with advantage, be bilingual. They should be presented in duplicate; one copy will be returned to the tenderer, duly signed as a receipt, and the other retained in the treasury for record.

Check of Receipts.

4. It is ordinarily the duty of the Revenue Department concerned, and not of the Account Department, to see that the dues of Government are regularly paid into the treasury. Detailed rules are given in Chapter 2.

Payment of Money at a Treasury.

5. A Treasury Officer has no general authority to deal with demands presented at the treasury; his authority to make payments being strictly limited to the rules in the Account Code. If a demand of any kind is presented at a treasury, which is not provided for by the rules in the Code, or is not covered by a special order received from the Account Office, the duty of the Treasury Officer is to decline payment, for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment, unless it is an express order *to him* to make the payment; and even such special orders should, in the absence of urgency, be sent through the Accountant General.

No bill for any allowance not claimed within six months of its becoming due can be paid without the sanction of the Accountant General.

6. Any person having a claim against Government will present his voucher duly receipted, and, if necessary, bearing a stamp.

7. Receipts for all sums exceeding ₹20 must be stamped; but the following are exempt:—

(*a*) Receipts given by, or on behalf of, Government.
(*b*) „ on cheques sufficiently stamped or exempt from stamp duty.
(*c*) „ for interest on Government securities.
(*d*) „ for withdrawals from Government Savings Banks.
(*e*) „ on Postal Money Orders.
(*f*) „ granted by a Railway Company for freight and fares.
(*g*) „ for pay and allowances of non-commissioned officers and soldiers of Her Majesty's or the Indian Army when serving in such capacity, or for their pensions.

Cheques drawn by Government officers on Government account, for example, Public Works or Commissariat cheques, and Remittance Transfer Receipts and Supply Bills are exempt from stamp duty.

(See also the list of exemptions in Schedule 2 of the Stamp Act.)

8. The following documents do not come under any of the exemptions mentioned above, but are chargeable with stamp duty under the general rule:—

(*a*) Cheques or receipts drawn by a Railway Company, including a Company to which a State Railway has been leased, or by a Municipality.

(*b*) Cheques or receipts signed by a Government officer as Chairman of a Municipality.

(*c*) Cheques or receipts drawn on account of Cantonment and other Excluded Local Funds.

(*d*) Cheques or receipts drawn on account of Incorporated Local Funds and District or Local Boards established under the scheme of Local Self-Government.

(*e*) Receipts for advances taken by Government officers.

(*f*) „ for amounts of emigrants' money orders.

(*g*) „ for refund or repayment of deposits.

(*h*) Receipts on Acquittance Rolls of Establishments.

9. The following general instructions regarding the preparation and form of vouchers should also be observed:—

(*a*) Printed forms of vouchers in English should be adopted as much as possible; but when, from any circumstance, a vernacular voucher is unavoidably necessary, a bi-lingual form should be used. A specimen which will serve as a general guide is given as Form 31 for deposit vouchers, and may be obtained from the local Accountant General.

(*b*) When the use of a purely vernacular voucher is unavoidable, a brief abstract should be endorsed in English, stating the amount, the name of the payee, and the nature of the payment.

(*c*) The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount in words should be "Rupees only" or "Rupees annas &c.," the written amount filling the *whole* space between "Rupees," and "only" or "annas."

(*d*) All corrections and alterations in vouchers should be attested by the initials of the person signing the receipt; any in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted.

(*e*) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill.

(*f*) Unless the Local Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of the head of an office, although in the absence of the latter the clerk be in the habit of signing letters *for* him. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal, it should be attested by some known person.

(*g*) Bills requiring *previous* countersignature should be returned unpaid, if presented without such countersignature.

10. A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General.

Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior.

11. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Article 9. The Treasury Officer must have sufficient information as to the nature of every payment he is making and is without excuse if he accepts a voucher which does not formally record that information.

1. The Treasury Officer, before paying any bill of a Covenanted Civilian, must see that the deductions prescribed by Article 615 (*a*) of the Civil Service Regulations have been made.

2. Treasury Officers, when cashing bills for Survey Officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended:—

Bill presented for salary, &c.*		000
" " " contingencies		000
" " " sundries		000
	TOTAL	000
Paid in cash	000	
" " drafts	000	
		000
	* Deductions (if any)	

* [Explanation.]

Signature of Messenger_____

Treasury Officer.

3. Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.

Issue of Duplicates or Copies of Documents.

12. No Government officer may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum, on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals. In the case of a bill passed for payment at a treasury but lost before being cashed, or in the case of a deposit repayment voucher lost before payment, the officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original, before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink, and no payment should be made by a treasury without previous reference to the Accountant General.

Responsibility for Overcharges.

13. The responsibility of drawers and payers of bills is thus stated in the Resolution introducing the present system of account (F. D. No. 2189, dated 20th April 1865, paragraph 31)—

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses, will be restricted to responsible officers, and the drawer of the bill will be held answerable for any overcharge. The responsibility of the countersigning officer will be that which attaches to all controlling officers, and which brings them under a liability to make good any loss arising from their culpable negligence. The Treasury Officer who makes payments without pre-audit will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of salary of gazetted officers) for passing the new rate with reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the bill, and (failing recovery from him) the overcharge will be recovered from the Treasury Officer or the countersigning officer, only in the event of culpable negligence in either of them.

Check of Charges.

14. Every charge comes up for audit or disposal by the Accountant General, who, if the charge is irregular or is in excess, proceeds to remove the irregularity or recover the excess through the Treasury Officer, usually, however, issuing a warning slip to the officer concerned; and, if anything more is due (unless the amount be insignificant), informs the officer accordingly, leaving him to prefer the additional claim or not as he thinks proper

Audit Objections and Recoveries.

15. Objections and orders which arise out of the examination by the Accountant General of the treasury accounts, are communicated to the Treasury Officer by letters, audit memoranda, or periodical objection-statements. To these the earliest attention should be given, and, under standing orders, the Treasury Officer should return the objection statement or audit memorandum within a week, or send a letter explaining the cause of delay.

1. The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be excerpted for subsequent explanation.

16. When the Accountant General disallows a payment or an allowance as unauthorized, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Accountant General authorises the payment to be resumed; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern. And the Accountant General must remember that he is responsible for seeing that Treasury Officers carry out his instructions: the Financial Department has ruled that his "objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the Local Government; and, if the Local Government overrules an objection by the Accountant General, even temporarily, reference should be made to the Government of India."

1. If an officer, from whom a recovery is ordered, has meantime been transferred to another district, the Treasury Officer should, without delay, pass on the order of recovery to the other treasury.

2. A Treasury Officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to his remedy in ordinary course.

3. Recoveries are not ordinarily made at a rate exceeding one-third of salary, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.

Cheques drawn on Treasuries.

17. Cheque forms intended for the use of officers who are authorised to draw on treasuries by cheques, should be bound in books with counterfoils. Each book should bear a number which should be repeated upon each cheque contained in it, together with a consecutive number of the cheque form, and the drawing officer should notify to the treasury, upon which he draws, the number of the cheque-book which he from time to time brings into use. Outside the book there should be an order to keep it under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer, a specimen of whose signature should be forwarded to the treasury concerned by the relieved officer.

Cheques on Presidency Banks and their Branches.

18. Cheques drawn on Government account on the Presidency Banks of Bengal, Madras and Bombay, or on any of their Branches conducting Government business, should be addressed to the Bank itself and not to any officer thereof. For instance, in the case of Presidency Banks, the address should be "Bank of Bengal, Calcutta," "Bank of Madras, Madras," &c., and in the case of Branch Banks, the address should be "Bank of Bengal, Patna," "Bank of Madras, Bellary," and so on.

Transfer of Office.

19. When an officer, whether gazetted or non-gazetted, who usually draws or countersigns bills payable at a treasury or sub-treasury, makes over charge of his office to another, he should send a *fac simile* of the relieving officer's signature to the Treasury Officer or Sub-treasury Officer, in order that the latter may satisfy himself as to the validity of the bills presented by him.

Defalcations.

20. Whenever any defalcation or loss of public money, stamps or opium, is discovered in a Government treasury, or other office or department which is under the audit of the Accountant General, the fact should be immediately reported to the Accountant General; and, when the matter has been fully inquired into, a further and complete report should be submitted of the nature and extent of the loss, showing the errors, or neglect of rules, by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

Erasures.

21. Erasures in any account, register, schedule, or cash book, are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry interlined: the head of the office should set his initials to each of such corrections in authentication. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity.

Chapter 2.—Check on Receipts.

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Departmental Revenue.

22. In the case of departmental revenue (*e.g.*, Land Revenue, Excise, Stamps, Jail Receipts, Registration Receipts, &c.), the duty of seeing that the dues of Government are regularly paid into the treasury rests with the departmental controlling officers, who receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and to whom the Accountant General sends, for comparison with these, extracts from his accounts showing the amounts brought to credit in them.

If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Accountant General with a view to the correction of the accounts. If any credits are claimed, but not found in the accounts, it is usually more convenient to make enquiries first of the departmental officer.

1. It is essential that the departmental controlling officer's account should not be compiled from returns prepared by the treasury. But the Treasury Officer is, in some cases, required to verify returns prepared for submission to departmental controlling officers.

Judicial Fines.

23. In the case of fines, the duty of checking the receipts is laid upon the Accountant General, to whom a monthly return of all fines realised, and of all remittances of fines to the treasury, should be transmitted by every Court having the power to fine.

Fines which, under competent authority, are credited to a municipal or other local fund, will be excluded from this return.

In order to secure that returns are received from *every* Court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge, and the Magistrate), and their transmission by that officer. If it be more convenient for him to embody all in his own return, there is no objection to his doing so, but the collective return must be based on the records or accounts of the Courts, and not on those of the treasury, though it should be compared with the treasury figures before being despatched. The best means of ensuring this comparison will probably be for the Court to despatch its return through the Treasury Officer, who will certify to the agreement with his books, or will have the return corrected by the Court before he transmits it.

1. If precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury, a simple memorandum of the collections of each Court, and of its remittances to the treasury for check with the treasury credit, would suffice ; in the absence of such precautions, a detailed list of the fines collected and paid into the treasury must be transmitted in order to facilitate check in case refunds are claimed. The form of the return will be settled by the Accountant General.

2. If the several Courts submit to any controlling officer returns of the fines imposed, the returns of the realizations may with advantage be despatched to the Accountant General under flying seal through the said controlling officer; but if this course be found to cause delay, the Accountant General should instead send to the controlling officer a memorandum of the monthly credits which appear in the treasury account.

3. When fines are received in another district or province, an intimation should be given by the recovering officer to the officer concerned, who should note the fact in his Fine Statement.

Miscellaneous Demands.

24. Miscellaneous demands of Government not falling within the ordinary revenue administration are entered by the Accountant General in a register of special recoveries and their realization watched by him. Such are tributes and contributions from Native States, contributions from Municipalities, contractors and others towards the cost of State establishments, &c.

Convict Charges recoverable from Native States.

25. Native States are in some cases responsible for the cost of maintenance of convicts imprisoned in British jails for offences committed in such States. The Jail officials should in each case communicate to the Accountant General any amount recoverable on this account, and the Accountant General will then see to its due recovery.

1. The rules fixing the responsibility of Native States in the case of convicts sentenced by a British Court or officer for offences committed in such States are contained in Foreign Department Resolution No 3384—1, dated the 10th October 1890.

Chapter 3.—Salaries and Allowances: General Rules.

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Due Date.

26. Salary bills may be signed at any time on the last day of the month by the labour of which the salary is earned, and are due for payment next day. In the following cases only may the salary due to date be paid before the end of the month, *viz.*:—

(*a*) when an officer proceeds on leave (other than privilege leave) lasting beyond the end of the month in which the leave is taken;

(*b*) when an officer is transferred from the Civil Department to the Military, Public Works, Marine, or Postal Department, or is transferred in the Civil Department to another Province;

(*c*) when an officer finally quits the service of Government or is transferred to Foreign service;

(*d*) when a non-gazetted officer takes privilege leave, under the circumstances provided for in Article 297 of the Civil Service Regulations.

1. If the first six days of a month are public holidays on which salaries are not disbursed at the treasury, the Local Government may, if it thinks fit, direct the payment of establishment bills (but not of salary bills of gazetted officers) on the last open day before the said holidays.

2. The last payment of salary should not be made to a gazetted officer finally quitting the service of Government, until the Treasury Officer has satisfied himself, by reference both to the Accountant General and to his own records, that there are no demands outstanding against him.

3. In the case of a non-gazetted officer, the payment may be made, without reference to the Accountant General, on the responsibility of his superior officer.

4. In the case of officers and establishments accompanying Governments to hill stations, salary bills drawn at the hill station for payment at the provincial capital or *vice versâ*, may be signed one, two or three days before the end of the month, though they will not be due for payment before the first day of the next month.

Death of Payee.

27. Salary or pension can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

The salary due to a deceased officer should be paid to his heirs to the extent of R500 in each case, after such enquiry into the right and title of the claimants as the Collector or other officer responsible for the payment may deem sufficient. If, however, there is any reasonable doubt regarding such claim or title, or the amount due exceeds R500, the payment should be made only to the person duly authorised to receive assets belonging to the estate of the deceased.

The rules regarding payment of pensions of deceased pensioners are contained in the Civil Service Regulations, Articles 1041-1044.

1. The notes under the last Article, regarding last payments of salary, apply here also.

28. ~~The death of every person employed under Government, being a European, and not belonging to one of the covenanted services,~~ must be immediately reported by the head of his office to the Government under which he was serving, which will announce the circumstance to the Secretary of State. The death of ~~European~~ pensioners should similarly be reported, but by the Account Office.

The following particulars should be given: name and probable age of deceased; date and place of death; occupation at the time of death; native village and county of the deceased, if known; particulars of family, as far as known; if any relative in the country; if any property left, in whose custody; remarks.

Last-pay Certificates.

29. Forms of last-pay certificates, to be granted in certain circumstances by the Treasury Officer, are set forth in the Civil Service Regulations, Appendix No. 2. A Treasury Officer must be careful not to pay salary to an officer to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

1. The form of last-pay certificate prescribed provides for detail of the fund deductions, although the officer preparing the bills is responsible for their correctness; but the Treasury Officer is responsible not only for entering in the certificate all demands against the departing officer of which he may have received notice before granting the certificate, but for passing on any of which he may afterwards receive notice to the treasury from which the officer will in future draw pay.

In all cases of transfer from one district to another, the last-pay certificate should specify the last regular or monthly payment; and the entire salary for the month in which transfer has been made should be paid in the new district.

Bond of Indemnity for drawing Leave Allowances, &c.

30. Officers often make arrangements with their agents to draw their leave allowances, pensions, &c., either granting them powers-of-attorney to enable them to do so, or leaving their bills ready signed in the agent's custody for presentation, the agents in their turn giving Government a bond of indemnity as security against any loss in case of overpayment (Civil Service Regulations, Article 938). It is not necessary for a separate bond to be entered into in the case of each individual officer. Agents of standing and respectability may, for this purpose, be allowed to enter into a general agreement in the form given in Appendix A.

Note.

Fund Deductions.

31. The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant-General, or a Fund Examiner, to make any particular deduction.

1. The Treasury Officer must, however, check the deductions in the case of the Annuity Fund and the Indian Civil Service Family Pension Regulations.

Income Tax Deductions.

32. All salaries, annuities, pensions, bonuses, and gratuities, falling due on and after the 1st April 1886 are liable to Income Tax.

1. The salaries of officers serving outside of British India whose services have been lent to, and whose salaries are paid by, Native States, are not liable to Income Tax.
2. A capital sum paid in commutation of the whole or a portion of a pension is exempt from Income Tax.

The tax is also leviable upon interest on Government securities, excluding Stock notes, falling due on or after the 1st April 1886.

1. Interest on securities is exempt, if the securities are held by or are the property of—
   (1) a Service Fund or a Friendly Society, as defined in clause (8) of Financial Department Notification No. 2762, dated 6th June 1890;
   (2) a University or other Association or body existing solely for educational purposes;
   (3) a local authority, such as a Municipal Committee, District Board, or Port Trust.

33. For Income Tax purpose, salary includes allowances, fees, commission, and perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit. It does not include the following:—

1. Travelling allowance.
2. Tentage „
3. Horse „
4. Sumptuary „
5. Any allowance granted to meet specific expenditure, such as house-rent, compensation for dearness of provisions.
6. Scholarships, if granted to meet the cost of education.
7. School prizes.

NOTE.—Local allowances are, ~~as a rule,~~ subject to the tax, and no part of a consolidated pay is exempt.

34. The tax is leviable upon the gross salary, subject, however, to deduction of such portion of the salary as—

(1) is deducted under the authority or with the permission of Government for the purpose of securing a deferred annuity for the officer himself, or a provision for his wife or children after his death;

(2) is paid by the officer to an Insurance Company, Service Fund, Mutual Benefit Fund, Friendly Society, or other legally established Association in respect of an insurance or deferred annuity on his own life or on the life of his wife;

(3) is paid into any Provident Fund established under the authority or with the permission of Government, and is not repayable to the officer at his option so long as he remains in the service;

(4) is compulsorily stopped from salary by the orders or with the approval of Government for payments to Regimental Mess or Band Funds, or the like;

(5) is deducted as fine inflicted by the head of an office or department, or by Government.

NOTE.—A portion of salary withheld under an order of a Court is not a sum compulsorily stopped from salary within the meaning of this clause.

Provided that—

(*a*) the total amounts deducted under (1), (2), and (3) do not exceed one-sixth of the salary for the year;

(*b*) the claim to exemption on account of premium paid to an Insurance Company, &c., is made within six months from the last day of the financial year during which the premium was paid.

The above deductions are not taken into account in determining whether the income is liable to the tax, or in determining the rate at which the tax shall be levied.

NOTE 1.—If a life insurance premium is payable in sterling, the amount to be deducted from the gross salary, &c., is the actual cost of remittance as stated by the assessee, or if the assessee is unable to state such actual cost, the equivalent in rupees of the sterling payment calculated at the official rate of exchange for the year in which the deduction is made.

2. The amount of premium paid to a Life Insurance Company should be deducted in one sum from the salary bill to which the receipt for the premium is attached, before the calculation for the Income Tax is made.

3. Income Tax is not to be deducted from advances of pay made under Article 137, clauses (*a*) and (*b*) of this Code and under Article 81 of the Civil Service Regulations, the deductions being made from the gross amount of the salary bills from which the advances are recovered by instalments.

4. Advances made to officers proceeding on leave or duty out of British India are liable to Income Tax, which should be deducted in each case when the advance is made.

35. A deduction made from the amount of salary, pension, or annuity liable to assessment on account of a payment made to a Life Insurance Company or to a Family Pension Fund (if the payment is made otherwise than by deduction from salary) must be supported either—

(1) by the original receipt of the Insurance Company; or

(2) (in the case of a deduction claimed by a servant of the Government or of a local authority) by a copy of the same, presented along with the original to the officer who pays the salary, and attested by that officer, who should, after such attestation, return the original with a note endorsed upon it that it has been produced and allowed for, the copy being attached to the bill sent with the list of payments; or

(3) by a duplicate receipt or certificate of payment given by the Insurance Company.

In cases (1) and (3) the receipt or certificate should be forwarded with the bill to the Account Office, whence it will be returned as soon as the fact of payment is admitted in due course of audit.

Where the Collector is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience, which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient. He must, however, in all cases receive and adjudicate the claims to the remissions in sufficient time to prevent the payment of bills being postponed pending the adjudication.

36. If the salary, annuity, or pension amounts to ₹166-10-8 per mensem, the amount recoverable is five pies in the rupee, or, if less than the above but not less than ₹41-10-8 per mensem, the rate is four pies in the rupee. The

amount due on a fraction of a rupee should be neglected. Thus the tax to be realized on a monthly salary of ₹166-10-8 is ₹4-5-2 only. The Tax is calculated in accordance with the Table printed as Appendix B.

37. If the salary drawn in any month is less than ₹41-10-8, deduction need not be made on account of the tax on the ground that the salary of other months has been or will be such as to bring the salary of the year up to ₹500. The tax on salary should be deducted with reference to the salary of each month separately.

Income Tax deducted from the salary of an officer whose total income during the year is found to be less than ₹500 may be refunded at the end of the year, but the refund should be granted on the certificate of the Collector to the effect that the total income of the officer for the year did not amount to ₹500.

38. The tax should be levied on a gratuity with reference to the total of the gratuity and salary drawn by the gratuitant in the year of payment,—*i.e.*, the gratuity shouldbe exempt, taxable at four pies, or taxable at five pies in the rupee, according as the above total is less than ₹500, ₹500 or more but less than ₹2,000, or ₹2,000 or more, respectively. This rule, however, will not modify the previous application of Art. 37 above to any salary already drawn during the year.

39. The head of an office when paying a salary or gratuity should not question the recipient as to his other income. He should deduct the tax solely with reference to the month's salary, or the total of salary and gratuity paid during the year, as the case may be, unless the Collector brings to his notice that the recipient has other income.

40. In the case of interest on Government securities, the rate is five pies in the rupee, unless the holder produces a certificate from the Collector that his annual income from all sources is less than ₹500, or that the interest is employed solely for religious or public charitable purposes, when no deduction should be made, or unless he produces a certificate that his income from all sources is less than ₹2,000, in which case the rate is four pies.

When any exemption is allowed, or a lower rate is levied, the Treasury Officer should record on the payee's receipt that the prescribed certificate has been produced, and note the fact in the ~~column of remarks in the register of enfaced notes~~.

Deductions how charged in accounts.

41. Amounts deducted from bills, &c., are not to be credited in the cash book, as the net amounts will be charged, but the deductions must be clearly recorded on the vouchers on which payment is made.

Exchange Compensation Allowance.

41A. This allowance is granted, in accordance with the rules contained in Appendix BB, to every European and Eurasian officer of Government, civil or military, not domiciled in India whose salary is chargeable to General Revenues (except those whose pay is fixed in sterling and converted into rupees annually at the official adjusting rate of exchange).

1. For the purposes of these rules—

The term "European" means "European by race" and is not equivalent to "European by reason of Geographical domicile". In this sense "Europe" includes a British Colony and the term "European" includes persons born in such a Colony.

The term "Eurasian" includes any person of mixed European and Asiatic descent (it being borne in mind, however, that when the father is Indian the domicile of the son will be Indian, unless he has acquired a new domicile).

2. The question of domicile does not depend either on the actual remitting, or on the necessity of remitting, money to Europe to be spent there. A man's domicile is his domicile of origin unless he has acquired a new domicile by taking up his fixed habitation in a country which is not that of his domicile of origin.

3. It has been held by the Government of India that the domicile of an officer born and educated in India, who has never left the country, is Indian, whatever his domicile of origin may have been.

4. Exchange compensation allowance is not admissible under the rules in Appendix BB to Government officers in foreign service. The Government of India, however, so far as they are concerned, agree to the grant of the allowance under the restrictions and rules contained in the Appendix cited above. But as the allowance will not be payable by the Government of India, but by the foreign employer, the claim in each case must, subject to any conditions imposed by Statute, or by trust provisions, be decided, in the case of foreign service of the first kind by the orders of the employer to whom the officer's services have been lent, and in the case of service of the second and third kinds with the consent of the controlling authority of the funds to which the allowance will be chargeable. If the foreign employer signifies his desire to give the allowance, the sanction of the Government of India should be applied for, with a full statement of the grounds on which the officer considers himself to be eligible for the allowance. When the application is received the Government will decide whether the allowance is admissible under rule or not.

In cases in which exchange compensation allowance is granted to an officer in foreign service of the first kind, as defined in Article 802 of the Civil Service Regulations, the allowance should be calculated on "assumed pay" as defined in Article 808 of those Regulations. In other cases, it should be calculated on the actual sanctioned salary of the officer.

Exchange compensation allowance payable by the foreign employer to an officer in foreign service while on privilege leave, should be distributed according to the rule of proportion between the foreign employer and Government.

41B. Under rule 3 of the rules in Appendix BB the allowance may be granted to every European or Eurasian officer who is subject to the leave rules in Chapter XIII of the Civil Service Regulations as they now stand, without requiring formal proof in regard to domicile. It is not, however, intended that every such officer should be held to be eligible for the allowance irrespective of the fact whether he is or is not domiciled in India. The fact of an officer being subject to the rules in Chapter XIII of the Civil Service Regulations raises the presumption that he is entitled to the allowance, but this presumption is not conclusive and may be rebutted. If, therefore, in the case of any such officer the audit officer, the head of the officer's department or the Local Government, has any reason to believe from personal knowledge or otherwise, that the officer is not eligible for the allowance as having an Indian domicile, enquiries should be instituted, and, if necessary, the case

should be submitted through the proper channel for the orders of the Government of India, in the Finance and Commerce Department or of the other authority which is empowered to dispose of it, if any. As regards other officers, it is not intended that a certificate from the Local Government should be required in every case. The Collector or other disbursing officer will generally be in a position to decide whether any particular officer is entitled to the allowance or not, and, in the absence of any orders of the Local Government to the contrary, the following procedure should be observed. The Collector or other disbursing officer should certify to the title on the first occasion on which the exchange compensation allowance is drawn by any individual officer to whom the rules in Chapter 13 do not apply; but in any case in which the Collector or other disbursing officer entertains a doubt, he will require the officer concerned to obtain a certificate of title from the Local Government before the allowance is paid.

1. The Government of India has ruled that in deciding whether any European or Eurasian officer is or is not domiciled in India for the purposes of these rules, the provisions of Part II of Act X of 1865 (the Indian Succession Act) should be taken as a guide.

2. The rules for the grant of Exchange Compensation Allowance are outside the Civil Service Regulations, and Article 40 (*b*) and (*c*) of the Civil Service Regulations does not, therefore, confer on the heads of departments mentioned therein the powers of a Local Government under these rules. All cases of doubt, whether a European or Eurasian officer under their orders is or is not domiciled in India for the purposes of these rules, should, therefore, be referred to the Government of India in the Finance and Commerce Department for consideration.

41C. The allowance is drawn with pay and on the same bill on which pay is drawn, being shown by a separate entry as follows:—

"Add for Exchange Compensation Allowance at.....p.c."

It should be charged to the same head as pay, but in all entries in accounts it should be shown separately from pay. It should not, however, be treated as salary for the purpose of calculating table-money recoverable under Article 1115 of the Civil Service Regulations from an officer travelling by sea.

1. Exchange compensation allowance is payable in India only. Arrears of the allowance not drawn in India are not issued by the Home Treasury.

41D. Rule 11 of the rules in Appendix BB defines the salary on which the allowance is calculated. It is admissible on privilege leave allowances and should be calculated on the whole gross salary of the month before deduction of income tax, annuity, and fund deductions, etc. The percentage is not calculated on fractions of a rupee, in the salary, fractions of eight annas or more being taken as one rupee, and fractions of less than eight annas being neglected. The allowance is chargeable with income tax and also with Civil Fund deductions, and except in the case of Madras and Bombay Civil servants who entered the service or passed the final examination before 1876, with annuity deductions.

1. Deputation allowance does not come within the definition of "salary" in the Civil Service Regulations, and consequently exchange compensation allowance is not admissible in respect of it. If in any case deputation allowance has been specially permitted to count as salary for calculating leave allowance it may also count for exchange compensation allowance.

41E. Tables for calculating the amounts of the allowance are printed at the end of Appendix BB, and they should invariably be followed.

41F. The market rates of exchange fixed and the percentages of salary admissible on account of the allowance since 1st April 1893, when the orders came into force, have been as follows:—

Quarter.	Rates of Exchange.	Percentage of salary admissible as allowance
1893-94 1st quarter	1*s.* $2\frac{4}{6}d.$	10·8
„ 2nd „	1*s.* $3\frac{5}{8}d.$	7·6
„ 3rd „	1*s.* $3\frac{1}{3}\frac{1}{2}d.$	$8\frac{3}{4}\frac{2}{9}\frac{2}{1}$
„ 4th „	1*s.* $3\frac{5}{3}\frac{6}{2}d.$	$9\frac{3}{9}\frac{7}{7}.$
1894-95 1st „	1*s* $2\frac{3}{8}d.$	R12-9-9
„ 2nd „	1*s.* $1\frac{6}{1}\frac{6}{8}d.$	R17-9 8
„ 3rd „		
„ 4th „		
1895-96 1st „		
„ 2nd „		
„ 3rd „		
„ 4th „		
1896-97 1st „		
„ 2nd „		
„ 3rd „		
„ 4th „		

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Chapter 4.—Gazetted Officers' Bills.

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Form of Salary Bill.

42. For the fixed allowances of a gazetted officer the adoption of bills in a form similar to Form 1 is recommended, in which the whole of the fixed allowances claimable by an officer in respect of the same appointment are set forth. An officer who draws an additional allowance for a separate office need not present a separate bill for it, unless it is chargeable to a Local Fund.

43. In some provinces it is found more convenient that the pay of munsifs, tahsildars, and other similar officers who are not ranked as gazetted officers, but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted officers, instead of being included in the pay-bill of their office establishment.

44. Salaries may be paid only upon the personal claim of the officer concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Comptroller General.

45. An officer drawing salary for the first time at any treasury should present with his salary bill a last-pay certificate in accordance with the rules in the Civil Service Regulations, unless he is a newly-appointed officer drawing his pay for the first time, when a health certificate—except in the case of an officer appointed by the Secretary of State—and an order from the Accountant General should be attached to the bill; but if the appointment is temporary, the certificate need not be furnished until he is confirmed.

Alterations of Pay.

46. No officer may draw an increased or a changed rate of salary or fixed allowance unless the bill on which he draws it is either pre-audited by the provincial Accountant General, or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the Account Office as soon as possible; but as delays may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant General, if they do not first receive his letter of authority.

Transfer of Office.

47. Every transfer of charge of a gazetted office should be reported by post of the same day to the Accountant General; and, in the case of an officer having *independent* charge of a public treasury, statements of the cash balance

and of the stamp and opium stores should be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time.

1. This rule only applies to changes of district officers, not to transfers of executive charge of the treasury between their subordinates; in the latter case, the fact of transfer should simply be advised to the Accountant General.

Pay to Officers in England.

48. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance Bill.

49. The form of bill for travelling allowance of a gazetted officer depends upon the rules under which it is due. For the case of mileage, halting allowance, or daily rate, Form 2 is recommended as setting forth in a convenient form the necessary details of information. When a circuitous route is taken, the reason for doing so should be stated on the bill. When an officer is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

Rewards for Proficiency in Oriental Languages.

50. Bills for rewards to Civil Officers should be pre-audited by the Accountant General, who will be guided either by the scales laid down by the Government of India for those rewards which apply generally, or by such special rules as may obtain in the several provinces.

Bills for rewards under military rules to military officers in civil employ should be submitted to the Accountant General, who will pass them for payment after having them pre-audited by the Military Department.

Inspecting Officers.

51. In most cases, and in the absence of special provision, payments can be taken only at the treasury of the district in which the claim arises; but an officer whose duty requires him to travel about on inspection should ordinarily take with him a last-pay certificate, which will enable him to draw his pay from the nearest treasury within his circle of jurisdiction. Should he pass from one Accountant General's jurisdiction to another's, the last-pay certificate should be countersigned by both. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates, countersigned by the controlling authority, if any, but he cannot take advances on account of travelling allowances.

52. As an exception to the above rule, such advances as may be required on account of pay may be drawn by the officers named below, the pay bill being presented at the presidency :—

(*a*) Bishop, from any treasury within diocese.
(*b*) Archdeacon, from any treasury within diocese.
(*c*) Inspector General of Forests, from any treasury in India.

Receipts should be taken in duplicate, the original being forwarded immediately to the Accountant General, who usually audits the officer's allowances, and the duplicate retained to support the debit in the list of payments.

Chapter 5.—Establishment.

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Sections of Establishment.

53. For the purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a District Officer's excise establishment is to be treated as distinct and separate from his land revenue establishment.

54. For the purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section, but the sections should be fixed by the Accountant General after communication with the heads of offices or departments on the following principles:—

(*a*) The distribution should be uniform throughout the province for the same kinds of establishments.

(*b*) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section; larger offices will comprise two or more.

(*c*) The distribution in the latter case should follow the actual working arrangements of the office; *e.g.*, a District Officer's establishment might be distributed in the following sections: English Office, Vernacular Office, Treasury, Nazir, Record, Sub-Collector's establishment, Tehsil A, Tehsil B, &c.

(*d*) In large offices, where the clerks are arranged by classes and grades, each grade may, if necessary, form a separate section.

(*e*) Petty and numerous establishments are often best distributed according to the taluqs or sub-divisions of a district; *e.g.*, village schoolmasters would be so distributed, while of the higher classes of schools each school would form a separate section.

(*f*) Clerks (or schoolmasters, native doctors, &c.) should not, except in small establishments, be lumped up with chuprassees or servants; but servants should, when their number is not very small, form a separate section or sections.

(*g*) The pay abstracts of the district police are regulated by departmental rules, and are stated, so far as regards the lower grades, in detail of grades.

Annual Returns.

55. At the time of preparation of the pay bill for March in each year, a detailed statement, in duplicate, of the permanent establishment existing on 1st April, will be prepared in Form 3 and transmitted to the Accountant General direct as soon as possible, and, in any case, not later than the 15th May. A similar statement is also required for Local Funds, the establishment bills of which are audited by the Accountant General, or the claims to pension for which are submitted to him for report, but only one copy of it should be sent to the Account Office. The return will show accurately the establish-

ment as it exists on 1st April, and in preparing it, the following instructions should be carefully observed:—

(*a*) The name, designation, and pay of every gazetted officer, clerk, or menial servant holding a permanent appointment, whether on duty or absent on leave or deputation, or under suspension, should be distinctly shown, with the exception of those exempted from keeping service books by Article 876 of the Civil Service Regulations, and any officials on non-pensionable establishments, who should be shown in detail of grades only.

[NOTE.—The names of menial servants attached to Survey Parties, whose service is not longer than two years, may be omitted from the annual statement; but when the name of any such servant is for the first time introduced, the original date from which his service has been continuous should be mentioned.]

(*b*) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the Government orders creating the post should be clearly entered in the appropriate columns of the statement; the date of birth by Christian era should be given, and if the exact date is not known, the approximate date or year should be stated. This date can only be altered, except in the case of a clerical error, under the orders of the Local Government.

(*c*) The return should show accurately the sanctioned scale of permanent establishment, and so will include every post, whether filled up or not; and if a post be vacant, the word *vacant* should be set against it in the column of "*Name of Incumbent.*"

(*d*) The names of gazetted officers should be entered first, and beneath them those of the clerks and servants in order of sections of the establishment; there should be a separate total for each section.

(*e*) The columns of *minimum* and *maximum* pay of post should be filled up only when the pay is progressive, *i.e.*, rises from a minimum to a maximum by annual increments; and if any annual increment is given with effect from 1st April, it should be included in the return, and compared with the certificate (in Form 8) required by Article 62, which would accompany the April bill.

(*f*) The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column "*Name of Incumbent*," beneath the name of the absentee for whom he is officiating.

(*g*) If the acting incumbent holds a permanent appointment upon another establishment, the fact should be stated, and the entry should be supported by a certificate from the head of that other establishment.

(*h*) If any person on the establishment has attained the age of 55 years, the number and date of the orders of Government or other competent authority permitting his retention in the service should be quoted in a note at foot of the statement, and the period for which his retention has been authorised should also be mentioned. If no orders have been received, the number and date of the application for sanction to his retention should be noted.

(*i*) A detailed statement in Form 4 should be given at foot of the original return Form 3, showing new names of non-gazetted officers which are not found in the return of the previous year; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 4 for information required in regard to the names of non-gazetted officers which appeared in Form 3 of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave, other than privilege or casual, or under suspension during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension (Article 459 of the Civil Service Regulations).

(*j*) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, whether paid from general revenues or from local funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books save in the cases excepted in clause (*a*), as it will be the chief authority by which hereafter pension claims will be tested. A certificate of this comparison should be endorsed on the return thus: "Compared with Service Books and found to agree."

56. The return should be accompanied, first, by an abstract, which will link together the gross numbers shown in the budget estimate of each establishment and the nominal rolls in the book of establishment; and secondly, by a nominal roll, in triplicate, of European and East Indian employés excluding officers of the covenanted civil service and the army, with the names and salaries of their appointments, and period of residence of each in India while in the service of Government, distinguishing Europeans from East Indians.

Forms for the detailed statement and its two accompaniments will be supplied by the Accountant General.

Alteration of Establishment.

57. When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the grounds of the proposition should be submitted departmentally to the Local Government, along with a tabular statement in duplicate in Form 5, showing clearly its financial effect. If the change would affect only a section of the establishment, the numbers and cost of the other sections may be shown in totals without detail, but full particulars must be given for all in which any alteration is recommended. The statement prescribed in Article 158 should also be submitted when necessary.

1. Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the *average monthly* cost, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. If the pay rise by five equal increments from a minimum to a maximum, the average monthly cost will be taken in the case of a gazetted officer at the minimum, *plus* two-thirds, and in the case of ministerial establishments at the minimum, *plus* three-fourths of the difference between the minimum and maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean; in other cases an intelligent estimate should be made.

2. The Government of India has directed that, before passing orders on such proposition, the Local Government should obtain from the Accountant General a verification of the figures in the column headed "Present scale."

Monthly Bill.

58. Pay bills will be prepared in Form 6 with full detail of names, and will show separately in the first money column the salary or leave allowance claimed for each person for the month, whether drawn or not, and in the second any amount not drawn but held over for subsequent payment. The fourth money column will be used to show the amount actually drawn for each section; and when salary is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which it is claimed, should be stated either against the name of the employé in the body of the bill, or in a note at foot of the page; the salaries of the persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

1 The pay of all temporary establishments (other than hot-weather establishments and temporary field establishments) which are entertained under sanction should be billed for separately, and sanction quoted.

2. The names of policemen whose pay does not exceed ₹20 per month, and of other officers whose pay does not exceed ₹10 per month, may be omitted from the pay-bill, provided that a certificate in the following form is attached to the Pay-bill: "Certified also that all $\frac{\text{policemen}}{\text{persons}}$ on pay not exceeding $\frac{₹20}{₹10}$, for whom pay has been drawn in this bill, have actually been entertained during the month."

59. Fines imposed on non-gazetted officers for ordinary neglect of office duty are properly recovered by stoppages from pay and consequent short drawings from the treasury.

60. The monthly bill will be supported either by a leave statement in Form 7 or by a certificate in the terms stated at the end of that form. It may be found convenient to have the certificate printed on the last page of the bill.

1. For an officer absent on deputation or transfer, columns 1 to 8 and 11 to 13 of the leave statement will be filled in, and the word "deputation" or "transfer" entered in column 5 with a note, in the column of remarks, of the particular appointment held. If the absentee is appointed substantively *pro tempore* to his new office under Article 110 of the Civil Service Regulations, *sub. pro tem.* should be entered in column 5.

2. If an officer is suspended, columns 1 to 14 should be filled in, and the word "suspended" entered in column 5; while in the last statement in which a suspended officer's name appears it should be noted in the column of remarks whether or not the period of suspension counts for pension. (Article 459, Civil Service Regulations).

3. The chain of appointments made consequent on each absence should be separated off by a line drawn across the leave statement after the name of the last acting officer.

61. When the name of any person appointed to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him (which should be supported by a last-pay certificate, under Article 63, 1, showing dates of making over and receiving charge advances outstanding, &c), or, if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health certificate, as required by Articles 60 and 61 of the Civil Service Regulations, must accompany the bill. The number and date of sanction to appointments of persons other than natives of India on salaries of ₹200 a month or upwards, should be quoted.

62. To the first bill in which a periodical increment is drawn by any officer, a certificate in Form No. 8 should be appended. It will probably be found convenient to have this certificate printed on the last page of the bill.

Distribution of Salaries.

63. The head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee, with, if necessary, a stamp. If the payee do not present himself before the end of the month, the amount drawn for him must be refunded by short drawal in the next bill; his salary can be drawn anew under Art. 65 when he presents himself to receive it. Pay may not, under any circumstances, be placed in deposit. The leave allowance of a non-gazetted officer on leave in India can only be drawn from the treasury from which his salary is disbursed, and he must make his own arrangements for drawing it there and getting it remitted to him.

1. The head of an office should give a last-pay certificate to an officer of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the officer has received pay on the subscriber's establishment up till (*date*) inclusive, and that from that date he ceased to draw pay on account of, &c.

2. In the case of an officer discharged on pension, the certificate should accompany the application for pension, unless the applicant is continued in the service after submission of his application, in which case the Accountant General, in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

3. When, with the special sanction of the Comptroller General, undisbursed pay of any establishment is permitted to be retained in hand for more than one month, the amount so retained should be certified at foot of the bill as follows:—

Certified that R out of the amount drawn on the establishment bill for
18 are retained for future disbursement, and that all sums drawn prior to that date have been disbursed to the proper persons or refunded.

64. The head of an office is not at liberty to re-adjust the salaries of an officer by giving one officer more and another less than the sanctioned pay of his post, nor may he distribute the pay of an absentee otherwise than as provided in the Civil Service Regulations.

Arrear Bills.

65. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of Government granting a new allowance: such bills can be presented at any time and may include as many items as are necessary.

Advances.

66. Advances of pay to non-gazetted officers whose pay is less than R200 a month going on privilege leave (under Civil Service Regulations, Article 297), are made, not as a matter of course, but on the authority of a separate order in each case signed by the head of the office; this order should be presented at the treasury in support of a separate bill, in the form of an establishment bill for the single item, and will accompany that bill to the Account Office. No subsequent adjustment is required either by refund in cash or by deduction from bills, as the advance is treated as a final payment.

Service Books.

67. Special attention is drawn to the rules regarding service books, contained in Articles 876 to 885 of the Civil Service Regulations. The service book is a contemporary record in minute detail of a person's official career, and every entry is attested at the time by the head of the office whose orders have caused it. It should be possible to prepare the pay bill by checking the last pay bill with the service books.

The service books should be kept in the custody of the head of the office (Art. 881, Civil Service Regulations). When an employé is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave.

1. In service books of the old form which have no separate column for leave, the description and term of the leave granted may be written across columns 2 and 3, the dates of commencement and end of leave in columns 6 and 10; it may be convenient to make these entries in *red* ink.

Travelling Allowances.

68. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (Form 9). At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the head-quarters station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

69. A bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route, should be drawn up at the end of the month, submitted for review and countersignature of the controlling officer, if any, and forwarded to the Accountant General, under the rules applicable to contingent expenditure. This bill must bear a certificate as follows:—

"Certified that I am satisfied that the amounts shown in the bill have been distributed to the officers named, and their receipts taken in the acquittance roll."

1. The countersigning officer may, if he prefer it, retain the bill for check of future bills, and merely send to the Account Office a notice that he has "passed the establishment travelling allowance bill of for the month of for ₹ as follows:—

No. of bills paid at treasury.	Amount.	Amount disallowed.	Reasons.

The bill contained the required certificate of the distribution of the amounts."

70. When the travelling allowance bill is paid after countersignature by the controlling officer, it will bear a certificate in the following terms: "Certified that the amounts drawn on former bills have been disbursed to the officers therein named, and their receipts taken in the acquittance roll." A similar certificate should be given on bills payable without countersignature.

Inspecting Officer's Establishment.

71. When part of his establishment moves with an inspecting officer, the head of the office may grant a last-pay certificate for that portion in order to enable him to draw pay for it from another treasury. The officer may, at the time of cashing the bill, obtain transfer receipts on the head-quarters station in part payment of the salaries. He cannot take advances on account of travelling allowances, but can draw any amount due on a bill prepared as laid down in Articles 68 to 70.

Compensation for Dearness of Provisions.

72. Compensation for dearness of food may be given, when necessary, at the discretion and under the special orders of Local Governments and Heads of Imperial Departments in accordance with the following rules:—

When grain, the common staple food of the district, is dearer than ₹1 for ten seers, all servants of Government on civil establishments, whose pay does not exceed ₹16 per mensem, or in the case of men required to keep a horse or camel, ₹25 per mensem, may receive an extra allowance of ₹1-8 per mensem, provided that the aggregate pay shall in no case be less than ₹6-8 per mensem.

When such grain is not dearer than ₹ 1 for ten seers, but is dearer than ₹1 for twelve seers, the said servants may receive an extra allow-

ance of R1 per mensem, provided that the aggregate pay shall in no case be less than R6 per mensem.

The orders in each case should be strictly temporary, and unless specially renewed should in no case be held to continue in force beyond the end of the financial year in which they were issued.

Heads of Imperial Departments should not grant compensation save after reference to the Local Government of the province in which the officials, to whom it is proposed to grant compensation, are serving.

N.B.—The common staple food of the district means the cheapest grain of any kind commonly used by the people of the district.

Chapter 6.—Contingent Charges.

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Classification of Charges.

73. Contingent charges incurred on the public service are generally divided into classes, but the precise rules of classification vary according to local orders. In most provinces there are at least two classes,—

(*a*) Contract contingent charges,
(*b*) Countersigned contingent charges,

and the rules in this chapter relate expressly only to these two classes. The Local Government may, however, divide the contingent charges into other classes, if it thinks fit, and may modify the rules in this chapter so far as such classes are concerned, provided that—

(*i*) Any expenditure not coming under contract contingent charges, nor regulated by a fixed scale laid down by competent authority, must either receive previous sanction or must be dealt with under the rules relating to countersigned contingent charges.

(*ii*) All contingent expenditure must be entered in a contingent register.

74. Contract contingent charges are those for which a lump sum is allotted annually within which the officer may incur expenditure as required without further sanction of any kind.

All other contingencies are countersigned contingencies, unless the Local Government has directed any further sub-division of contingent charges.

1. Fixed allowances for contingent expenses which are drawn regularly, irrespective of the actual expenditure incurred in any month, are drawn in the establishment bill, and are not subject to any of the rules laid down in this chapter.

General Limit.

75. Subject to any orders of the Local Government or controlling authority, an officer is allowed to draw money from the Treasury for contingent expenses incurred on the public service within the amount allotted to him in his Budget Estimate or otherwise. For ordinary expenses, previous sanction is not required. It is for the Local Government to define the nature and limit of charges—

(*a*) which may be incurred without previous sanction, and
(*b*) which require the previous sanction—
(*i*) of any controlling officer,
(*ii*) of itself.

76. No officer may, without previously obtaining an extra grant, incur expenditure in excess of the amount provided for contingent charges under the major head concerned; and when an officer exceeds the annual grant, he may, under orders of Government, be held responsible for the excess. Some Governments allow a disbursing officer free discretion within this limit, whereas others require him to restrict his expenditure within the grant for each *detailed* head of contingent expenditure, unless the controlling authority have previously transferred to the head, in which the excess is anticipated, part of the grant under another detailed head. Again, the power of making transfers from the contingent grant of one district to that of another under the same major head is not vested in the same officers in every province; the Local Government may retain the power in its own hands, or delegate it, but the transfer can only be of an ascertained surplus within the same major head.

Permanent Advances.

77. To an officer incurring petty expenses which require to be paid at once before money can be obtained on a contingent bill, a permanent advance is allowed, which is in general single for the whole office, *i.e.*, a District Officer is not allowed one advance for land revenue, a second for excise, and so on, but only a lump advance which is held by the Accountant-General at his personal debit.

1. The amount of the permanent advance for each office is fixed by the Local Government on application through the Accountant-General; it must, of course, be larger when distance from the treasury renders its frequent recoupment difficult, but should not be larger than is absolutely necessary.

For the purpose of sanctioning permanent advances required for their own offices, as well as for offices subordinate to them, the Agents, Governor General in Central India, Rajputana and Baluchistan, exercise the powers of a Local Government.

2. A portion of a permanent advance should never be refunded. If an officer considers the sanctioned amount of his permanent advance too much for his requirements, he should refund the whole amount and draw the required amount on a fresh receipt.

3. The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus, if a menial servant is required to travel by rail, his fare must sometimes necessarily be advanced from this amount.

78. Each officer who has obtained a permanent advance is required, on the 15th April in each year, to send to the Accountant-General a short acknowledgment that the amount is due from, and to be accounted for by himself; if any officer should fail to make such acknowledgment, the Accountant-General should demand it immediately. In case of transfer of charge of an office, a similar acknowledgment for the full amount must be sent by the relieving officer.

1. Care should be taken not to multiply permanent advances unnecessarily. An officer having subordinates who require petty sums should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgments from them in the same way as he himself furnishes the Accountant-General, and retaining them in his office.

Contingent Register.

79. The Government of India "expects that every public officer will exercise the same vigilance in respect to petty contingent expenses that he would do if spending his own money," and has further ordered that "a

register of contingent expenditure shall be kept in each office, and the initials of the head of the office shall be entered against the date of payment of each item."

80. This register will be in Form 10, printed on royal paper, in which each Accountant-General will assign to the several columns headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed, and a single column allotted for the more varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges. An unusual charge, falling under any of the separate columns, should be described in the column headed "description," though the amount of it is entered only in its special column; and the same "description" column will serve also for note of the month or period to which any recurring charges (*e.g.* rent or punkha pullers) entered in the other columns belong.

1. If more convenient, a separate register may be maintained for each class of contingent charges.

2. The most important common heads of contingencies are noted below; any others which it may be convenient to record separately may be added to the list, and those here specified may, if desired, be further sub-divided :—

(*a*) Section-writing.
(*b*) Cost of land.
(*c*) Law charges.
(*d*) Tour charges.
(*e*) Purchase and repairs of furniture.
(*f*) Purchase and repairs of tents.
(*g*) Purchase of books.
(*i*) Country stationery.
(*k*) Carriage of stationery.
(*l*) Hot and cold weather charges.
(*m*) Service telegrams.
(*n*) Official postage.
(*o*) Remittance within district.
(*p*) Treasury charges.
(*q*) Cloth for records.
(*r*) Miscellaneous.
(*s*) Rents, rates and taxes.
(*t*) Hill journey charges.

3. No charges shall be entered in any contingent bill for any postage labels but service postage labels, or for any telegrams other than State telegrams. The postage charges must be supported by the treasury receipts for the money, which should always be given upon a printed form entirely filled up by the treasury and signed by the Treasury Officer, and the telegraph charges by receipts from the Telegraph Department, showing that the telegrams have been classified as State telegrams, except when, under unavoidable circumstances, the Railway Telegraph is used. If a telegram receipt is erroneously marked "Private," the charge must be supported by a certificate from the head of the office that it was on the Public Service.

Books of telegram forms required for official use may be obtained free of charge from the Superintendent, Government Printing, Calcutta, under sanction given by Local Governments or Heads of Departments. Before bringing such a book into use, it is advisable to strike out the word "private" from each form.

81. Before the register is brought into use in the disbursing office it will be ruled, and as the office cashier pays away any money, he will enter the date, name of payee, and number of sub-vouchers in the three columns to the left, the amount in the proper column (marking off all the others); and in the case of any unusual charge, he will also take against the description the initials of the officer incurring it.

1. Regarding the entries to be made in the final columns, *see* Article 92.

82. At the end of each month the forward total of each column should be made in the disburser's register, and when the foot of the page is reached, it should be carried forward in ink to the top of the next. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the budget grant for it, a progressive total of all

the columns must be made monthly, immediately after the monthly total, and will include all payments under each head, as also all work bills (*see* Article 96) from the commencement of the year up to the end of the last expired month.

Bills for encashment at the Treasury.

83. When it is necessary to draw money for contingent expenses from the treasury as, for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent charges. In a bill for countersigned contingent charges details must be given of the numbers of the vouchers pertaining to each entry. In a bill for contract contingent charges such details only need be given as will suffice for the proper classification of the charges; the sub-vouchers for service postage and telegraph charges should be attached to the bill; the remaining sub-vouchers are retained in the office, except those which, in the case of countersigned contingent charges, the disbursing officer is authorized to destroy, and no details of their numbers, &c., need be given in the bill. The bills with the sub-vouchers and registers will be laid before the head of the office, who will put his initials against the date of each payment and sign the bill, which the cashier will then date and number and present for payment at the treasury.

1. It has been ruled that the head of the office must *himself* initial the entries in the contingent register, and not delegate the duty to his Superintendent.

2. When the advance is running short, a demand may be presented in excess of the balance; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

84. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charges be actually incurred in one year and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India.

85. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill; as, for instance, charges for purchase and repair of tents, or for furniture to be used by the revenue and magisterial branches of a district office, whose bills are submitted for the countersignature of a Commissioner. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant-General.

86. When for any charge special sanction is necessary, the sanction must be quoted both in the bill presented for encashment and in the detailed bill; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

87. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury; and if a contingent bill headed as belonging to one month be presented for payment in the next, it will be returned for correction, as it must be treated in the accounts as a charge of the month in which the money is actually disbursed from the treasury.

Countersigned Contingent Charges—Monthly Bill.

88. From the monthly totals of the contingent register the monthly detailed bill will, in the case of countersigned contingent charges, be prepared in Form 11, headed *not payable at the treasury*, and showing the monthly total of each column, with description of each unusual charge; the numbers of the sub-vouchers will be entered against each item; at foot will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer, or, if there be no controlling officer, to the Accountant-General direct, with all sub-vouchers for service postage stamps and telegram charges, and for all sums above ₹10, and a certificate in the following form for smaller ones:—

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above ₹10 in amount, all sums paid for postage stamps and telegrams, and all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so destroyed, defaced or mutilated that they cannot be used again.

If in any month the monthly proportion of the budget grant has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. A district officer need not personally give the certificate required from a disbursing officer; with the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates.

2. These orders touching use and defacement of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even, to take an instance, from the Wards' Rate Fund.

89. Officers whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit monthly bills; but they should draw money from the treasury by bills in Form 12 showing full details of the charges.

1. Illustrations may be necessary to explain the second condition. A, whose bills do not require countersignature, has subordinates who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself *and* his subordinates.

Countersigning Officer.

90. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the

requisite vouchers are all received and in order; and that the calculations are correct; and specially that the expenditure has not exceeded, and is not likely to exceed, the grant of the particular district under the head concerned. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked. It is no answer to say that the charges have been really incurred on account of another district, and (Article 97) cannot be recovered: if they were anticipated, provision has doubtless been made for them in the budget of the province, and the grant can be made available by transfer from the grant of the other district; if they were not anticipated, a case for extra grant may possibly be made out. If the *monthly proportion* of the budget grant is at any time exceeded, the countersigning officer is required to note on the detailed bill, for the information of the the Accountant-General, that he is satisfied that special circumstances have rendered the temporary excess necessary.

91. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of the unusual items, and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher, and explanation of the objection, will be noted on the bill at foot and in the "Remarks" column of the register, and the amount shown in the register in the column affected will be corrected in red ink; explanation of the objection should be given on the reverse of the bill, if there is not room on the face. The countersigning officer will then take up register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers, and the following certificate in lieu of the smaller ones:—

> I certify that, in support of every charge of more than R10 made in this bill, a receipt or other voucher has been given me, and is now in my possession. The receipts and vouchers for service stamps, state telegrams, and items in excess of R100 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than R10 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

1. The word *item* refers to items of expenditure, not items of charge, *e.g.*, a charge for R120 for section-writers would not require to be supported by a voucher if the amount was made up of sums paid to several individuals, none of which exceed R100.

2. In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorized by the countersigning officer.

92. There will thus be two registers of the same form in the offices of the disburser and the countersigner. In the first a single line will be given to each sub-voucher; in the second, to each monthly bill, except that each disbursement, which is unusual or special, will have an extra line. The third column of the form would be used in the district office for record of the numbers of sub-vouchers, but in the countersigning office it would be blank. Again, for the columns to the right, that concerning the detailed bill would show in the district office the date of its despatch: in the other, the date of its receipt. The column for date of admission would in the countersigning office show the date of despatch of the countersigned bill, while in the case of the district office, it would record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item

not yet actually recovered; any disallowance would be recorded by each in the column of remarks on the same line with the figures affected.

Disallowances.

93. After despatch of the bill to the Account Office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should be without fail refunded by short drawing on the next contingent bill presented at the treasury for the same department; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of R ," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn: after the total of the sub-vouchers in the next bill presented at the treasury would be entered "Add amount of disallowance from bill of refunded by deduction from contingent bill No. , dated , and re-allowed as per ;" the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

1. It will be observed that the totals in the disburser's register are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

Inspecting Officers' Bill.

94. An inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries contingent bills, in the ordinary form, for recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one treasury; and in this case it will be well to require detail at foot of the bill of the places of payment of the several encashed bills, as well as their dates and amounts. But the amounts drawn will all be taken as final payments, and not as advances.

Inter-departmental Transfers.

95. The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts:—

I.—For the purposes of inter-departmental payments, the departments of Government are divided into service departments and commercial departments, according to the following principles:—

A.—Public Service Departments.—These are constituted for the discharge of those functions which either (*a*) are inseparable from, and form part of, the idea of Government, or

(*b*) are necessary to, and form part of, the general conduct of business. Their cost is shown in the public accounts as the cost of the service as a whole, and without reference to the details of the service rendered: *e.g.*—

(*a*) Departments classed under Administration—Jails, Police, Roads and Buildings, Irrigation (*i.e.*, Maintenance of Public Tanks and Waterways), Military Works, Army.
(*b*) Survey, Government Printing, Stationery.

B.—*Quasi-Commercial Departments.*—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or administration: *e.g.*—

Forests, Post Office, Telegraph, Railways, Irrigation (supply of water), Cinchona Plantations.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III.—The charges permitted by rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

IV.—Service departments are not allowed to make charges against other departments for services which fall within the class of duties for which they are constituted (*see* rule VI).

V.—In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed: *e.g.*—

Supply of stationery and printed forms to Railways or the Postal Department.

VI.—A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and so far as regards the work of this branch, it is allowed to charge as a commercial department: *e.g.*—

Jail manufacture, Survey map-publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous Services other than Rupee Coinage).

VII.—A branch of a department, whether service or commercial, constituted for the subsidiary service of that department, but employed for analogous service of another department, may charge that other department: *e.g.*—

Workshops of a Department, Agent for Government Consignments (services for Civil Departments), Mathematical Instrument Factory, Commissariat (employed on petty services), Dockyards, Arsenals.

VIII(*a*).—A regularly organized store branch of a department (whether service or commercial) should charge any other department whose requirements it is made, for the convenience of the public service, to supply: *e.g.*—

Medical Stores to Civil Departments.

Exception.—Military stores supplied to Imperial Departments from arsenal. As the issue of these stores repre-

sents military or *quasi*-military operations somewhere, nothing is gained by giving credit for them under "Army."

(*b*)—In order to prevent undue exaggeration of the public revenue and expenditure, a store department, which is systematically employed in supplying the requirements of another department should take the credits it receives by deduction fromits expenditure on stores, and not by credit to receipts.

IX.—Petty and casual supplies made for the convenience of the public service to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

X.—A public department cannot be *assessed* to pay revenue to Government but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

XI.—All payments of amounts due by one public department to another should be made by book transaction, except in the following cases :—

(1) when such book transfers do not suit the methods of account or of business adopted by the receiving department;

(2) when the payments do not exceed R50, and are dealt with as contingent expenditure of the paying department.

NOTE.—The cost of stationery and printed forms supplied to State Railways is payable in cash. This order applies also to State Railway lines under survey or construction.

96. In the case of work done by a Government factory (such as a jail, mint, workshop) or other authorized transfers, the officer in charge will if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bills; in the register of the countersigning officer the amount of such a bill should in like manner be separately entered. Such invoices will never be retained by the countersigning officer.

1. The officer served cannot *charge* the amount in his contingent bill, as no cash payment is made, but only a book adjustment in the Account Office; but the amount available for contingent expenditure is reduced, and so to work out the available balance, note is made in the regiater of contingent expenditure, and in the statement of account at foot of the bill.

Expenditure for other Officers.

97. It is often expedient for a public officer to make purchases or incur expenditure in another district, making his arrangements through an officer in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than ₹50, payment may be made by transfer receipt, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the officer requiring the expenditure is attached, and therefore an officer should address his applications for any service to the principal officer of his department in the district indented on, *e.g.*, a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra grant, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating officer.

1. This rule is not applicable when purchases are effected in the capital town of a presidency or province; the cost may then be sent by R. T. Receipt.

Sundry Rulings.

98. Certain rulings relating to contingent charges may be noted :

(*a*) Salaries and fixed allowances.	No salary charges of any kind (except for pay of hot-weather establishment, of karawas or crop-watchers in Baluchistan and of temporary Field establishments of Surveys and Settlements) and no additions to pay may be charged as contingent expenditure or included in contingent bills, not even pay of peons in hospital; such charges should be drawn on separate bills. Fixed travelling allowance and house-rent &c., should be drawn along with the pay of an officer.
(*b*) Hot-weather establishment.	Hot-weather establishment and fittings are a Government charge, subject to the control of the Local Government.
(*c*) Section-writing and copying.	No charge may be made for section-writing, *i.e.*, for copying manuscript by piece-work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid, and the amount of matter. No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the Local Government, and no periodical allowance may be charged as section-writing.
(*d*) Official publications.	No charge should be made for copies of official publications supplied to another department; but none should be supplied without authority. Thus copies of the Leave and Pension Codes, or the Public Works Code, or of back numbers of a Gazette, cannot be charged for. But the Postal Guide has to be purchased from the Post Office on D Cash payment by officials requiring it

(*e*) Books, newspapers, &c. No books, newspapers or other periodicals may be obtained without Government sanction. The rules regarding their purchase and supply are to be found in Financial Department No. 2980, dated 25th August 1884, No. 207, dated 15th April 1886, and No. 5967, dated 1st November 1888. Except in Madras and Bombay, newspapers and periodicals should be obtained through the Superintendent of Stationery, Calcutta, and no charge on this account should be passed by any Account Officer on a contingent bill.

(*f*) Stationery and Rubber Stamps. Local purchases of articles of stationery usually supplied by the Stationery Office are not admissible, unless specially sanctioned by the Local Government. ~~Rubber stamps and ink for them should be obtained through the Superintendent of Stationery.~~

Charges for country stationery and carriage of stationery in the larger offices, as for instance District offices, come under a separate major head "Stationery and Printing," and should be drawn on a separate bill.

(*g*) Postage labels. Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(*h*) Country scales. Country scales are quite good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

(*i*) Liveries (Imperial.) Liveries, when the charge is Imperial, are supplied to messengers, other than those on the Viceroy's staff or in the Postal Department (for which special rules exist) under the following rules:—

(i) To messengers in personal attendance on a Member of Council, Additional Member of Council, Secretary or other gazetted officer of the Secretariat of the Government of India, the Adjutant-General, the Quarter-Master-General, or other officer of the Army Head-Quarters, and on the officers mentioned below, together with the gazetted officers attached to their offices, liveries may be supplied every other year, unless in case of wear and tear, or for other special reason, the more frequent supply is sanctioned by the Government of India. The limit of cost is R22-8 for a messenger, and R30 and R60 for jemadars, according to the rank of the officer on whom they attend:—

Principal Medical Officer, Her Majesty's Forces in India.
Director, Army Remount Department.
Commissary-General-in-Chief.
Director-General of Ordnance in India.
General Superintendent, Horse-Breeding Department.
Director-General of Military Works.
Examiner of Military Works Accounts.
Surgeon-General and Sanitary Commissioner with the Government of India.
Inspector-General of Forests.
Consulting Engineers to the Government of India.
Director-General of Post Office.

(ii) Other offices should be brought under the rules issued by the Local Government for Provincial Establishments in the same Province. These rules are extended to such offices by the Government of India on application made through the Local Government, which should state the rules issued by it.

(iii) Any inferior servant attached to an establishment located on public grounds at a hill station may be provided with warm clothing, costing R7-8 a year or R15 every second year, and with a blanket costing R2-8 every year. Warm clothing, at a cost not exceeding R10 a year, may also be supplied to any Government servant in Baluchistan whose pay does not exceed R20 a month, with the sanction of the Agent to the Governor-General.

The charges must be brought together in the contingent bill in such a manner as to enable the Account Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

(*j*) Liveries (Provincial). Where the charge is Provincial, liveries may be supplied under rules issued by the Local Government, which rules should (*1*) name the offices the messengers of which may be supplied with liveries; (*2*) state the frequency with which each messenger of those offices may be supplied with liveries; and (*3*) lay down maximum limits for the cost of each livery. The rules should require the officers, who are allowed to supply liveries to their messengers, to show the total charges on account of each livery, or each set of liveries, in a form which will enable the Account Office to check the expenditure, and to see that the rules laid down are duly observed. Warm clothing may be supplied under orders of the Local Government to watchmen, guards, and other menial servants requiring it.

(*k*) Articles of Europe manufacture. Articles of European manufacture should ordinarily be obtained by indenting on the Secretary of State; but this rule does not apply to petty purchases not exceeding R10 in value, made in the local market. Should the cost of the article to be so purchased exceed R10, the previous sanction of the Local Government should be obtained.

The special cases in which, with the previous sanction of the Government of India, or of the Local Government, as the case may be, stores of European manufacture may be obtained in India, are—

1st.—When, for any special reason, it may be more economical to do so;

2nd.—When stores indented for from England have not arrived, or when a sudden emergency has arisen, and in either case only if serious inconvenience to the public service would be caused by waiting for the stores from England;

3rd.—When the articles are perishable.

It should be clearly understood that orders must not be given to agents or firms in India for stores to be procured from England, and that local purchases of European stores are to be restricted to articles which are actually procurable in India, and can be delivered promptly.

Seeds may be purchased direct from Europe or elsewhere without the intervention of the India Office.

Certain specified articles of iron and steel made up from imported materials may be locally purchased on the conditions contained in F. D. R. No. 2650, dated 25th June 1891.

(*l*) Jail Supplies and Police Clothing. — Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

(*m*) Recurring charges. — No charge which binds Government beyond a single payment, such for instance as rent, may be incurred without the sanction of Government.

(*n*) Rent . . . — The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required. Post Offices engaged in receiving and delivering letters are exempt from this rule.

This rule does not authorise payments or adjustments between departments.

(*o*) Municipal taxes. — Municipal taxes on a Government building, other than military, are paid by the department occupying it, and debited to that department. When such payments are made by officers other than those who occupy the buildings, steps should be taken to insure that the payments are not made after the buildings cease to be so occupied. Such taxes on military buildings are charged to the grant for Military Works. But in any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department and debited to Miscellaneous. Charges on this account should be supported by a certificate from the Executive Engineer concerned, either accepting the assessment or stating that all legal means have been or are being taken to have excessive assessments reduced.

(*p*) Fixtures and their Repairs. — Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures, including, when necessary, record racks, shelves, punkhas, &c.; but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill.

(*q*) English churches . — Rules regarding supply of articles to English churches were published in Financial Department No. 1739, dated 24th July 1876, and Home Department Notification No. 103, dated 20th June 1885

(*r*) Postal commission . — Unavoidable payments for postal commission on money orders can be passed as ordinary contingent charges at the discretion of Heads of Account Offices, who, in cases of doubt, should report such payments to the Local Government for final sanction.

(*e*) Telegrams . . State messages may be classed as "Urgent," "Ordinary," or "Deferred," at the discretion of the sender, and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping the expenditure as low as possible:—

(1) When it is not necessary that a reply (by post or wire) should be despatched within office hours of the same day, the message should be sent "deferred."

(2) When it is considered essential that a reply should be sent the same day, the message should be sent "ordinary."

(3) "Urgent" messages should be used only
(*a*) in cases of real emergency;
(*b*) in cases where the despatching officer knows that the line is for any reason blocked, and considers his message sufficiently important to take precedence of ordinary traffic.

(4) Telegrams should, except when extreme precison is important, be expressed in as few words as are consistent with clearly conveying the intended meaning; and mere auxiliary or connective words, which can obviously be filled in by the receiver should be omitted.

Chapter 7.—Miscellaneous Charges.

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Refunds.

99. The sanction necessary for refunds of revenue is regulated by orders of the local Government. The original authority duly receipted, and stamped if necessary, can be used as a voucher (and in printed forms a space should be left for the receipt), or, if the authority is that of the local Government, or Board of Revenue, which is separately communicated to the Accountant-General, the voucher may be of a form similar to Form 13. In all cases it is necessary that the original entry of the receipt in the accounts submitted by the Treasury Officer to the Accountant-General be quoted; and, if this is not known to the officer ordering the refund, it can be supplied by the Treasury Officer upon information given by the former.

100. Refunds of fines, under provisions of the law, are made by a order on the treasury either in Form 13 or in some form giving the same information. In some places it is arranged that the payment be made from the permanent advance, and recovered by the court from the treasury. (Refer to Arts. 22 and 23.)

101. Refunds of stamps by courts can be made in the same way as refunds of fines. Refunds by District Officers are usually regulated by departmental rules.

Compensation for Land.

102. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act, 1870, is regulated by the rules printed as Appendix C.

1. These rules apply also to lands taken up for the East Indian Railway Company. The Collector is not to receive cash payment from the Company, but should merely charge the amount in his account.

2. The bills for compensation in cases of land taken up for the East Indian Railway should be verified by the District Engineers of the East Indian Railway Company before they are paid by Collectors. If the payee requires immediate payment, as he is entitled by law to do, the payment should be made, and a copy of the bill, marked *Duplicate*, sent to the District Engineer with instructions to forward it to the Accountant-General as soon as possible. The object of the District Engineer's verification is solely to enable the Railway authorities to identify the land and so make the proper eventual adjustment upon their accounts. They have no control over the award, or the payment itself.

103. A local Government may authorize any land acquisition officer to make all or any of his payments by cheques on the treasury, provided no inconvenience is caused to the payees in consequence of the property being situated at a distance from the treasury.

104. The cost of any special establishment entertained under orders of Government by a civil officer, is, when the officer is employed as a Public Works disburser, chargeable to the works concerned; otherwise it is brought to account in the Civil Department.

Discount on Stamps.

105. Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money. The practice as to finally passing it is different in different provinces: in some the vendors give receipts attached to a schedule in the treasury accounts, which is admitted upon the Collector's certificate; in others a classified bill for the discount is submitted to the Superintendent of Stamps for countersignature.

Commission to Registrars.

106. Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts. In some cases commission is calculated on the number of documents registered; in such cases the bill is passed on a certificate of the District Registrar or other Controlling Officer.

Departmental Payments.

107. Payments, such as purchase of salt in the Salt Department, or purchase of stationery by the Superintendent of Stationery, are made under some general or special sanction. If not provided for by departmental rules, they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one), under which the purchase is made, should also be quoted.

Rewards to Informers (Indian Customs Act).

108. When an offender against the Indian Customs Act is punished by a Magistrate with imprisonment, without option of paying a fine, the person concerned may receive rewards at the rate of ₹1 for each day's imprisonment allotted, provided that the rewards shall not exceed ₹50 for one prisoner, or ₹200 for any one case.

Treaty Payments.

109. Amounts payable under treaty to Native States are paid under the following system. The Political Officer in charge sends to the account officer concerned a requisition for a payment order, mentioning where and to whom each payment is to be made. Payment orders are delivered to him accordingly, and the Treasury Officer is advised of the orders issued.

Special Political Expenditure.

110. The following rules have been prescribed by the Government of India for regulation of expenditure incurred by officers entrusted with special political expenditure:—

I.—A political officer entrusted with special political expenditure shall supply himself with funds by cheques drawn on treasuries against letters of credit issued by the local Accountant-General.

II.—He shall submit to the Accountant-General, as soon after the end of the month as possible, a cash account of the transactions of the month.

III.—On the receipt side of the cash account he should show all moneys received by him either from the treasury or elsewhere, and on the expenditure side he should show in proper order the total of each voucher or bill paid by him.

IV.—All vouchers or bills, unless they are secret or confidential, should be attached to the cash account.

V.—Secret or confidential vouchers should be simply quoted in the cash account as "confidential voucher No. , dated ," and be sent to the Foreign Department, which on passing them shall intimate to the Accountant-General that "confidential voucher No. , dated of (*officer*) has been passed for ₹ ."

VI.—The Accountant-General should submit, for the orders of the Foreign Department, any ordinary vouchers, which he is unable to pass in regular course of audit.

111. Accordingly, an officer entrusted with political expenditure should apply to the Accountant-General to the Government under whose orders he is acting, for the issue of the necessary letters of credit to the treasuries where he will require funds. He should state the amount he requires in each month and at what treasury or treasuries he requires it. He will be advised by the Accountant-General of the issue of the letters of credit. Money will be paid to him, upon his receipt, in accordance with the letter of credit, and the amount so received by him should be entered in his cash account, receipt side, as "Received from the treasury of , upon (*date*) ₹000."

112. He should enter his receipts and disbursements in the cash account, in the order of their occurrence, and is recommended to give a consecutive number to each voucher, marking it on the voucher and quoting it in the cash account.

1.—A voucher must be either a receipt by the person to whom the money was paid, or (if the payment is of a kind ordinarily or for special reasons made without taking a formal receipt) a certificate by the officer himself or some responsible subordinate that the amount was duly paid.

2.—If any class of disbursements is composed of a large number of petty items, he may, if he finds it more convenient, record them on a separate bill, and pass the bill as a single voucher, into his cash account.

113. The cash account should be closed and balanced at the end of each month, and a copy with vouchers should be sent, as soon as possible, to the account officer from whom the letters of credit were obtained. The balance should be carried forward to the next month's account.

Chapter 8.—Loans and Advances.

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Forms of Drawing and Repaying.

114. Loans and advances may not (except in the cases specified below, and in cases provided for by the Civil Service Regulations) be drawn from a treasury without authority of Government, which authority must be quoted in the voucher upon which the amount is drawn.

115. In repaying a loan or advance, the memorandum presented at the treasury must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

1. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest, presupposes punctual payment of the instalments, and that, if any instalment is not punctually repaid, the fixed instalments will not in the end discharge the loan.

2. A personal advance to a public officer may be repaid, either by deductions in his salary bill, or in cash; but in all cases the amount and date of the advance must be quoted. Remittance of the amount to the particular treasury where the advance was made is not necessary.

Sanction.

116. Advances of unusual character or of large amount always require the previous sanction of the Government of India; and no loan, even from Provincial or Local Funds, may be made without such sanction, save as specially provided below.

Rate of Interest.

117. In the absence of the previous sanction of the Government of India, and subject to the provisions of the following rules, money advanced from the public treasury will bear interest at not less than 4½ per cent. per annum if advanced under the provisions of any special law, and otherwise at not less than 6 per cent. Repayment will be made in equal half-yearly instalments, including both principal and interest, which will be fixed in the order sanctioning the loan. Interest at 6 per cent. will be charged upon overdue instalments.

118. A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year will be number of days ÷ 365 × yearly rate of interest.

Revenue Advances and Loans to Public Corporations.

Definition of Revenue Advances.

119. Revenue Advances include the following:—

I.—Advances to cultivators under various Acts, such as the Land Improvement Loan Act, 1883, or the Agriculturists' Loans Act, 1884.

II.—Advances under special laws not coming within class (I), such as the Jhansi Encumbered Estates Act, or the Bengal Drainage and Embankment Act.

III.—Loans to landholders and notabilities apart from the provisions of any law.

IV.—Advances for survey operations, such as for erecting boundary marks or for other expenditure on survey, which is recoverable from landholders or ryots.

V.—Advances of special Revenue Departments, such as Salt and Excise (*e.g.*, for purchase of opium).

Rules under which Advances are made.

120. Rules under the Land Improvement, Agriculturists' Loans, and other similar Acts regulating the procedure for making applications for loans, and the conditions under which they may be sanctioned, are passed by each Local Government with the approval of the Governor-General in Council.

The powers of the Local Government under the Local Authorities Loans Act, 1879, are regulated by rules published under the Act by Notifications Nos. 15 and 16, dated 1st January 1889, and No. 417, dated 24th January 1890.

These rules are not in any way affected by the rules in this chapter.

121. As regards loans to Municipalities, the special conditions to be insisted on by Local Governments before making any loan are—

1st.—Loans may be granted only for works of public and general convenience and utility, such as drainage, water-works, bridges and the like, and not for works which are merely or mainly ornamental or convenient, such as a town hall, public garden or market place.

2nd.—A local body which has borrowed from Government may only borrow from other sources after having obtained the sanction of the Local Government concerned, which should not be granted unless it is clearly shown that the sum lent by the Government with interest thereon is duly secured.

[*N.B.*—This condition is, of course, enforced indirectly through the operation of the rules under the Local Authorities Loans Act, under which the Local Governments are bound to see that the assets and future resources of the borrowing body, when it desires to borrow, are equal to bearing the burden of a further liability as well as to discharging existing ones.]

Provincial Loan Account.

122. Local Governments and Administrations, with which Provincial arrangements are in force, may grant advances coming under classes I to III of Art. 119 and loans to Municipalities and public Corporations (other than Presidency Corporations) for works of public utility and convenience, out of amounts placed annually at their disposal by the Government of India.

123. These amounts are brought on to an advance and loan account which has been opened with each Local Government. The account was opened with the actual outstanding balance of advances and loans in each province on the

31st March 1888. Further sums are placed at the disposal of Local Governments on a consideration of the available resources of the Government during the ensuing year and of the demands presented. Local Governments are also free to utilise any repayments of loans or advances during the currency of the year in making fresh loans and advances.

124. Interest at 4 per cent. a year is charged to Local Governments on the mean between the outstanding balance at the commencement and the outstanding balance at the close of each year as shown in the books of the Account Office. On the other hand, Provincial Revenues are credited with the full amount of interest received on these loans and advances, and any sums which it may be necessary to write off as irrecoverable must be at once charged to Provincial Revenues and credited to the advance account.

Estimates.

125. In the case of all these advances provision should be made in the estimates for all which can be foreseen and which are not repayable within the year; and the Government of India has accordingly directed that each Local Government should make a timely estimate both of the advances and of the recoveries of the coming year, and should communicate it to the Accountant-General for entry in his estimates.

126. As regards advances and loans coming into the Provincial Loan Account, it has been ordered that in November of each year each Local Government should submit to the Government of India an estimate in Form 14 of the loans proposed to be made and the expected recoveries. Upon a consideration of the several demands and of its available resources, the Government of India will determine what sum is to be allotted for the purposes indicated in the ensuing year, and will distribute it as nearly as possible in proportion to the necessities of each province. The Government of India does not ordinarily sanction any additional allotments during the currency of a year.

127. Before the issue of the rules relating to the Provincial Loan Account, Local Governments were competent to provide in their cash requirement estimates for advances under class I of Art. 119 within the limits stated below. These limits are no longer maintained for those provinces with which a Provincial Loan Account is kept; but the Government of India has declared that they may be appealed to for the purpose of ascertaining whether a demand under Art. 126 is *primâ facie* excessive. The limits still apply absolutely in the last four cases of the table below:—

	Land Improvement.	Agriculturists' Loans.
Madras	2,00,000	1,00,000
Bombay	2,00,000	50,000
Bengal	1,00,000	1,50,000
N.-W. P. and Oudh	2,00,000	2,60,000
Punjab	5,00,000	25,000
Central Provinces	1,00,000	75,000
Burma	50,000	...
Assam	50,000	..
Berar	50,000	...
Ajmere and Mhairwara	10,000	5,000
Coorg	10,000	2,000
Baluchistan	...	50,000

Allotment of Grants.

128. A Local Government should, as far as possible, regulate the transactions of the year according to the sanctioned estimate; and as demands are apt to arise in a sudden and unforeseen way, care should be taken to reserve for such demands such an amount as experience may show to be necessary. Subject to the condition that the total amount sanctioned for net payments on account of loans and advances of all classes coming under the Provincial Loan Account is not exceeded, a Local Government may transfer amounts sanctioned for one class to meet demands falling under another class.

Conditions of Repayment.

129. The following rules apply, as far as the law and existing regulations allow, to all advances of the kind included in the Provincial Loan Account:—

(*a*) The advances should be repaid within as short a period as possible, not exceeding thirty years in any case, or twenty years, except under very special circumstances, and with special sanction.

(*b*) The term is to be calculated from the date on which the loan is completely raised or declared by the Local Government to be closed.

(*c*) It will be optional with each Local Government and Administration to fix its own dates for the payment of the half-yearly instalments.

(*d*) Instalments paid before the completion of the half-year's will be taken entirely to principal, unless, of course, any interest for a preceding half-year is overdue.

1. When a loan of public money is taken out in instalments, the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realised. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Local Government may at any time declare the loan closed, and order repayment of capital to begin. The Accountant-General should bring to notice any delay that appears to him to require this remedy.

2. If in any case particular dates in the calendar have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, interest is recoverable half-yearly on a loan advanced under the rules issued under section 5 of the Local Authorities Loan Act, 1879. Supposing such a loan to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

Defaults in payment.

130. Any default in the payment of interest, upon a revenue advance, class III, or upon a loan to a public corporation, or in the repayment of the principal of any such advance or loan, should be promptly reported by the Account Department to the Local Government, and, if the loan was sanctioned by the Governor-General in Council, and does not belong to the Provincial Loan Account, to the Supreme Government. A Local Government receiving such a report should immediately take steps to remedy the default, and in the case of a loan sanctioned by the Governor-General in Council which does not belong to the Provincial Loan Account, should immediately explain the circum-

stances to the Government of India in the Home, Revenue or Public Works Department, as the case may be; and report the steps so taken.

A penal rate of compound interest, not less than 6 per cent. per annum, should be enforced, as far as the law allows, upon all overdue instalments of interest or principal and interest.

Treasury Accounts and Procedure.

131. Revenue advances will be issued from the treasury, upon orders signed or countersigned by the Collector of the district or other duly authorized officer. The Treasury Department and the Accountant-General shall take no further cognizance of these advances, beyond holding them in a separate advance account at the debit of the officer who authorizes the advance. For all further accounts and supervision, the Revenue Department shall be responsible.

Plus and Minus Memorandum.

132. (*a*) In every treasury whence revenue advances have been made, one or more plus and minus memoranda should be kept, in which the advances should be debited and all recoveries credited. One of these plus and minus memoranda shall be the ordinary account of revenue advances, and other special accounts shall be opened from time to time for any special officers authorized to make advances, who may, under the orders of the Revenue Authorities, keep and submit accounts separate from the general account of the district officer.

(*b*) The plus and minus memoranda maintained under clause (*a*) will be submitted with the monthly treasury accounts, and will be under the order of the Accountant-General, whose care it will be that they accurately represent the credits, debits, and balances that pass upon his accounts in respect of revenue advances of the district or officer concerned.

(*c*) No officer authorized to make advances may question the accuracy of the plus and minus memorandum as the record of his responsibility, otherwise than by satisfying the Accountant-General of its erroneousness, and causing him to correct it. Every officer, therefore, should see that the debits and credits made to his account accurately correspond with those which enter his own registers and returns. If he is not the district officer, he should obtain from the treasury a copy of the plus and minus memorandum in which he is concerned. Special care should be taken, in paying recoveries into the treasury, that the amount of interest and of principal recovered be separately and distinctly credited, as the former must not, and the latter must, be credited in the plus and minus memorandum.

Revenue Department Returns.

133. (*a*) With every return of revenue advances made to the Revenue Authorities, a memorandum should be submitted, setting forth the figures of the treasury plus and minus account, and agreeing them with the figures of the return.

(*b*) The Accountant-General will, at the close of every quarter's accounts, send to the Board of Revenue or other Chief Revenue Controlling Authority a return in such form as may be agreed on, showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliation prescribed in clause (*a*).

Irrecoverable Advances.

134. (*a*) Any irrecoverable advances coming under the Provincial Loan Account may be written off under the orders of the Local Government. Any Local Government has power to remit advances to cultivators, which are found to be irrecoverable.

(*b*) It shall be the duty of the Revenue Authorities, as soon as any advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts of revenue advances, and to advise the Accountant-General, in order that he may charge off the amount as expenditure and direct its being written off the treasury plus and minus memorandum.

(*c*) Irrecoverable advances should nevertheless be registered by the Revenue Authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the treasury plus and minus memorandum, and any recoveries will be taken as revenue.

Periodical Review.

135. Local Governments will arrange to receive annual reports upon outstanding loans from the responsible Account Officer, and should then bring the transactions under separate review.

House-Building Advances.

136. Advances to public officers for house-building are regulated by ~~Notification No. 1680, dated 30th June 1870 (*Gazette of India*, 2nd July)~~, which extends to ministerial as well as gazetted officers. No advance should exceed six months' salary, and the whole of any advance is repayable within two years by deduction monthly of one twenty-fourth part of the advances from the officers' salaries. No interest is chargeable. Advances are limited to those who desire to build houses at places where none are available, or where house-rent is dear. By later resolutions, the officer must satisfy Government regarding his title to the land on which the house is to be built (Finance Department No. 3123, dated 25th August 1871), and Local Governments are empowered to deal with applications for advances. ~~(Finance Department No. 5206, dated 26th August 1874.)~~

1. Advances to officers of the Postal and other Departments must be debited to those Departments and not retained in the Civil Books.

Miscellaneous Advances.

137. Advances may be made under the rules specified below:—

(*a*) Under special orders of a Local Government, subject to adjustment by the officers receiving them.

(*b*) To an officer under orders of transfer, to an amount not exceeding one month's pay, and also not exceeding the amount of expenditure which he is likely to incur by reason of his transfer, or to an amount not exceeding the travelling allowance to which he may be entitled under the rules in consequence of the transfer, when this exceeds one month's pay. Such advances may be sanctioned by any officer who is not lower in rank than the principal District Officer in the department concerned; and the advance should be re-

corded on the officer's last-pay certificate, and recovered from the salary of the officer in three equal instalments.

(*c*) To a Survey Officer, to enable him to join his first appointment, on the requisition of the Surveyor-General. The requisition and the officer's receipt must be submitted in support of the charge.

(*d*) To a District or Sub-divisional Officer, for himself or an Assistant or Deputy, proceeding on tour, to an amount sufficient to cover his tour charges for a month, subject to adjustment upon his return to head-quarters, or upon 31st March, whichever is earlier.

(*e*) To a Treasury Officer or District Superintendent of Police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(*f*) To receivers of wrecks under sections 77 and 78 of the Merchant Shipping Act, VII of 1880.

(*g*) For law-suits to which Government is a party.

NOTE.—The advances mentioned in clauses (*d*), *e*, and (*g*) are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges.

Marine Advances.

138. Officers commanding ships of the Indian Marine Department, ~~the Deputy Director of Indian Marine, and the Agent for Government Consignments~~ will be furnished with warrants in Form 15, on presentation of which, accompanied by a requisition in duplicate in Form 16, they may draw from the civil treasury such sums as they may require for the pay of the officers and crew, and for petty contingencies. The Treasury Officer will note the advance on the warrant, which he will return to the officer receiving the money, and will forward the *original* requisition to the Examiner of Marine Accounts, Bombay, keeping the *duplicate* duly receipted, as the voucher for his Treasury Cash Account.

Chapter 9.—Bills and Remittances.

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General Explanations.

139. Orders from one treasury upon another treasury can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued for purposes of resource, and, when they are advertised as available at any treasury, they may be obtained on application at the rates mentioned in the advertisement. The latter are issued only under special conditions as stated below,—*vide* Articles 142 to 144. A list of the treasuries which issue and cash bills is given in Appendix D.

1. An Accountant-General may issue a telegraphic order instead of a supply bill on payment by the remitter of the cost of the telegram. But the greatest care must be taken at all treasuries not to pay on a telegram to any one who is not well known and of undoubted respectability, and to refer for confirmation in any doubtful case. All remittances through the telegraph must be granted on this understanding, and the fact of payment must be reported at once by telegraph to the issuing officer.

2. Officers in charge of civil treasuries in the Bombay Presidency and of those at Quetta, Indore, and Ajmere, are authorized to draw Remittance Transfer Receipts on the military treasure chests at Mhow, Neemuch, Deesa, and Asirgarh, on requisitions from Officers Commanding Regiments, Batteries, and Companies of Sappers and Miners, but only for military purposes.

The Treasury Officer, Ahmedabad, may also issue remittance transfer receipts on the military treasure chests at Deesa and Neemuch for payment to certain civil officers stationed at those places.

140. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer;* the person on whom it is drawn (and who will have to pay it) is the *drawee;* the person to whom the bill is granted is the *remitter;* the person to whom it is payable is the *payee.*

141. A Remittance Transfer Receipt is not transferable, and is only payable to, or on the receipt of, the person named therein as payee. A supply bill is transferable; according to its form it is payable "to the order of A. B.," and A. B., the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature "pay to C. D.," or "pay to C. D. or order," in which case C. D. stands in the same position as A. B. did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement;* an endorsement to "C. D. or order" is a *special endorsement;* the persons to whom successively a bill is transferred are *endorsees;* and the person in rightful possession of a bill at any time is the *holder.*

Money-limit of Remittance Transfer Receipts.

142. No transfer receipt should be granted for less than ₹5 save for public purposes, or when it is required for a sepoy's remittance. And the limit of

transfer receipts obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

Issue of Remittance Transfer Receipts by Treasury Officers.

143. Remittance Transfer Receipts are issued by Treasury Officers to Officers in the Civil and Military Departments under the following conditions:—

I.—To the Civil Department:

(a)—At par.

(1) To all Civil Officers for *bonâ-fide* public purposes to be clearly stated in the application.

1. Remittances for purposes of Incorporated Local Funds, and of such Excluded Local Funds as are determined for this purpose by the Comptroller-General, as also those of sums realized under processes for the recovery of public demands, are regarded as for *bonâ fide* public purposes. Police Funds, the Sambhar Badge Fund, and the Customs Badge Fund, North-Western Provinces, are the Excluded Local Funds which have been determined for this purpose by the Comptroller-General.
2. Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes, and describing the object of the remittance; if the Treasury Officer doubt whether the object is really public he should state his doubt to the applicant, or take the orders of the District Officer. On grant of a transfer receipt, its number should be noted on the application, which should then be posted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant-General in order to the issue of instructions for future guidance.

(2) Pay and Allowances . The remittance of pay and allowances is not ordinarily a *bonâ fide* public purpose. The following are cases in which their remittance is specially permitted:—

(*a*) Inspecting Officers . For remittance to head-quarters of part pay of establishment.

(*b*) Forest . . . For subordinates of other circles attached to the Forest School Circle, North-Western Provinces.

(*c*) Police . . . For subordinates when absent from their districts on duty. But not more than one transfer receipt may be given in the same month in favor of the same subordinate.

(*d*) Salt Department . For officers and subordinates of the Internal Branch, Northern India Salt Department.

(*e*) Survey and Settlement . For subordinates when serving at a distance from the survey parties to which they are attached.

(*f*) Thuggee Department . For Nâjeebs and Approvers deputed on duty to a distance from head-quarters.

(*g*) Vaccination . For Native Superintendents and Vaccinators, under similar circumstances.

(3) Public Works . .	To Executive Engineers, for payments to be made outside their divisions, but only on the public service, and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division or province on account of another, the adjustment will be made by book transfer.
(4) Telegraph . .	To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
(5). Family Remittances—	
(*a*) Police	To native officers and men of the police battalions and police constabulary, for remitting money to their families in the form, and on the terms provided for sepoys' remittances, the heading of the descriptive roll being altered by hand to suit the case.
(*b*) Native State Prisoners .	For remittance to families of certain Native State prisoners in Central India.
(6) Seamen's Wages .	For remittance of wages of seamen discharged and forwarded to Calcutta under Board of Trade's Form C. C. 14 (*a*).
~~(7) Duty on Malwa Opium.~~	~~For remittance to Madras of sums received in Indian Treasuries on account of pass duty on Malwa opium imported into the Madras Presidency.~~
7 (8) Subscriptions for a public or *quasi*-public purpose.	Any Local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or *quasi*-public purpose in which it is interested, may allow the issue of one transfer receipt a month, from any district treasury, to the Local Secretary or Treasurer of the Fund or Institution for the purpose of remitting subscriptions to any Central Body.
8 (9) Countess of Dufferin's Fund.	For remittances to the Fund, or to any branch of it.
~~(10) Lady Roberts' Homes.~~	~~For remittance of subscriptions in aid of the Homes in the hills for Nursing Sisters.~~
9 (11) Allowances paid by Native States.	For remittance of allowances paid by Native states through Political Officers under Government guarantee, or under the special sanction of the Government of India.
10 (12) Messrs. Thomas Cook & Son, Bombay.	For monthly remittances by district officers to Messrs. Thomas Cook & Son at Bombay of amounts realized by sale of tickets to pilgrims from India to Jeddah and back.
11 (13) Emigrants' Remittances.	To Protectors of Emigrants for remittances of the estates of deceased emigrants to their heirs.
12 (14) Rohilkund-Kumaon Railway.	By the Naini Tal Treasury to remit the revenue balances of the Rohilkund Railway to Calcutta, provided the sum to be remitted exceeds ₹150.
13 (15) Sawantvadi State .	To the Political Superintendent, Sawantvadi, for purposes of the State, by the Ratnagiri Treasury, provided the sum to be remitted exceeds ₹ 150.

(14) Assam Military Police. For remittance to Nepal in respect of the property of deceased members of the Assam Military Police (1°) 257·52)

(b).—At a premium.

(16) Somali Coast . . To Government employés on the Somali Coast to the extent of their monthly pay and allowances at one per cent. premium, there being no money order office available to them.

(17) Trust Funds . . To Government officers in favour of the Comptroller-General or the Accountants-General, Madras and Bombay, for the purchase of Government promissory notes out of funds held in trust, at the following rates of premium on the amounts remitted :—

	Annas.
For every R50 or fraction thereof up to R1,000	8
For every R100 or fraction thereof in excess of R1,000 up to R20,000 . . .	8
For every R100 or fraction thereof in excess of R20,000 up to R50,000 . . .	4
For every R100 or fraction thereof in excess of R50,000	2

(18) Land Revenue and Cesses. To persons having to pay land revenue and cesses in another district, when the amount to be remitted exceeds R 150, on payment of premium at the following rates :—

	R	a.
For sums exceeding R150 and not exceeding R500	1	8
For sums exceeding R500 and not exceeding R1,000	2	0
For sums exceeding R1,000 and not exceeding R2,000	3	0
and for every additional R1,000 or fraction of R1,000	1	0

A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse, and the form filled up thus :—

Received from A. B., on account of C. D., proprietor, the sum of R —— on account of land revenue demands, to be transferred to his credit under land revenue, as per particulars on the reverse, at the —— Treasury.

II.—To The Military Department.

(a) —At par.

(i).—On payment of cash.

(1) For *bonâ fide* public purposes to be clearly stated in the application. To all Military Officers.

1. If an application for a Remittance Transfer Receipt under this clause clearly specifies the purpose for which the transfer receipt is required, and contains a certificate by a responsible Military Officer that it is a *bonâ fide* public purpose, the Treasury Officer will issue the Remittance Transfer Receipt without further question; if he considers in any case that it is doubtful whether the purpose is a *bonâ fide* public purpose, he will, after issue, report the matter to the Accountant-General for reference, if necessary, to the Controller of Military Accounts.

(2) Pay and Allowances .	(*a*) Of Military Officers on duty or on leave in India. To Paymasters or Pay Examiners for remittance (beyond their own circle of Military account) of pay or allowances of a Military Officer on duty or on leave in India to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule. (*b*) Of Military Officers out of India. To Paymasters or Pay Examiners in favor of the Agents in India of a Military Officer who has embarked from any port in India on account of pay, etc, which became due to him between the dates of leaving his station and of embarkation, provided that payment has to be made in India.
(3) Printed forms .	For remittances to the Superintendent of Government Printing in payment for printed forms.
(4) Queen's Military Widows' Fund.	To an officer who is a subscriber to the Queen's Military Widows' Fund, to the amount of his subscription to that Fund.
(5) Estates of Sepoys and Deserters.	For remittance of the estates of deceased sepoys and deserters.
(6) For Mess or Regimental purposes.	To Regiments or Committees of officers provided the sum to be remitted exceeds R150. 1. The expression "regimental purposes" has reference to the purposes of Regimental Mess, Band and similar funds formed for the benefit of the regiment as a whole, and not of individuals. Remittances to meet payments for the purposes of a regiment which are chargeable to Government, do not come under this clause, but under clause II (*a*) (1).

(*ii*).—*In payment of cheques.*

(7) For public purposes .	In the case of British Regiments of Infantry and Cavalry and Batteries of Royal Artillery, and Native Corps in part-payment of any of the regimental cheques.
(8) For private remittances of men of British Corps.	In the case of British Regiments of Infantry and Cavalry and Batteries of Royal Artillery to the extent of monthly pay and allowances in part-payment of any of the regimental Paymasters' cheques.
(9) For private remittances of Native Officers and men of Native Corps.	To the extent of monthly pay and allowances in part-payment of the first cheque drawn in each month.

(*b*).—*At a premium.*

(10) For private remittances of Military Officers in Military employ and Chaplains.	To Military Officers in Military employ and to Chaplains in part or in full of their pay, at the time that pay is drawn, at a premium of annas eight for every R100 or fraction thereof, and subject to the restriction that no Remittance Transfer Receipts shall be drawn by one Presidency town upon another, or by any treasury in Annexure A to this Chapter upon any other treasury in the same column of the Annexure. For Chaplains, moreover, no Remittance Transfer Receipts can be drawn upon a treasury in another Presidency. 1. If a Military Officer requires a Remittance Transfer Receipt from a civil treasury, he must tender a cheque on the treasury, or cash, with a certificate from the Circle Paymaster or Acting Paymaster of the Corps, or the

Commanding Officer of a battery or a native regiment to the effect that the amount forms a portion of the applicant's pay and allowances, and that he is entitled to a privilege transfer receipt.

Issue of Remittance Transfer Receipts by Military Officers.

144. The following are the cases in which the issue of Remittance Transfer receipts on civil treasuries by Military Officers is allowed.

(*i*).—By Military Paymasters and Pay Examiners.

Military Paymasters and Pay Examiners may grant remittance transfer receipts upon any civil treasury in the Presidency in which they are themselves located, or on a treasury at a station in which troops dependent upon them for funds are located, for *bonâ fide* public purposes.

(*ii*).—By Superintendent of Family Payments, etc., Madras.

The Superintendent of Family Payments and Pensions, Madras, may issue remittance transfer receipts on treasuries of other provinces for any payments to be made by him, if the payees are resident there.

(*iii*).—By The Field Paymaster with an Expeditionary Force.

The Field Paymaster with any force on field service (including an expeditionary force despatched from India), may draw transfer receipts at par on any treasury in India—

(*a*) for *bonâ-fide* public purposes;

(*b*) to Military Officers up to the limit of monthly pay and allowances, provided that when the means of remittance by postal money order are available, remittances by transfer receipt may not be made for sums of less than ₹50 in each case.

Issue of Duplicates of Bills.

145. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue, and of course, therefore, before it has lapsed, a duplicate may, without reference to the Accountant-General, be granted to the party who obtained the original, or to the payee, or the legal representative of either, but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

146. No bill can be cancelled without surrender of the whole set. Thus if a duplicate or a triplicate have been issued, the bill can be cancelled only if the original, *together with* the duplicate (and the triplicate if issued), be surrendered. Consequently no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

147. *All* parts being surrendered, a bill may be cancelled and its amount refunded at discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's appli-

cation for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Accountant-General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

The special rules applicable to cancellation of a sepoy's remittance receipt are given in Art 152.

1. If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill (initialling the correction) and to advise the drawee.

Exchange.

148. A Treasury Officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer and require the receipt to be exchanged for reasons to be stated in his application;

if for a *private* remittance, only if the payee have been removed to the neighbourhood of a treasury different from that originally drawn on.

A supply bill cannot be exchanged.

1. A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original "Received payment by transfer receipt on ."
If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

149. In the case of sepoys' and policemen's remittances, Commanding Officers will forward the Remittance Transfer Receipts to the payees direct. Descriptive rolls of the payees, duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

1. The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred, or is required by departmental rules, to his sending the Remittance Transfer Receipt to the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

150. These Remittance Transfer Receipts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

151. If a sepoy payee be unable to attend the treasury but have endorsed the receipt, or in the case of demise of such payee, the payment may be made to the Adjutant of the regiment.

152. These Remittance Transfer Receipts if not presented for payment at the expiration of six months from the date of issue should be considered as cancelled, and if they are presented after that period, payment should be refused. Transfer receipts which have thus become uncurrent will be returned by the payee to the drawer for the issue of a fresh receipt, or for the refund of the

amount, as may be required. Should such a receipt, whether original or duplicate, be lost in transit, report should be made to the local Accountant-General, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the bill is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury on which it was drawn.

NOTE.—These remittance transfer receipts may also be cancelled as provided for in Art. 147.

Annexure A.

[Referred to in Art. 143—II, clause (10).]

List of Treasuries.

Column 1.	Column 2.	Column 3.
Agra.	Ahmedabad.	Bangalore.
Akyab.	Ahmednagar.	Bellary.
Allahabad.	Amraoti.	Berhampore.
Bareilly.	Belgaum.	Calicut.
Benares.	Bombay.	Coconada.
Calcutta.	Broach.	Madras.
Cawnpore.	Indore.	Mangalore.
Dacca.	Karachi.	Ootacamund.
Delhi.	Poona.	Secunderabad.
Ferozepore.		
Hyderabad (Deccan).		
Jhansi.		
Jubbulpore.		
Jullunder.		
Lahore.		
Lucknow.		
Mandalay.		
Meerut.		
Moulmein.		
Murree.		
Nagpur.		
Naini Tal.		
Patna.		
Peshawar.		
Rangoon.		
Rawalpindi.		
Simla.		
Umballa.		

Chapter 10.—Budget.

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Responsibility.

153. The responsibility for the budget estimates lies with the Local Government, and they are accepted by the Government of India as the estimates, not of the local Accountant-General, but of the Local Government; and for any error or failure in the estimates the Local Government is primarily accountable. An Accountant-General is bound to place the Local Government in possession of all the facts which he can supply, and (so far as he is permitted to do so) of his opinion and advice bearing upon the estimates; but he will not enter, or alter, any figure in his estimate without sufficient authority from the Local Government.

1. Forest estimates are reviewed by the Government of India (in the Revenue and Agricultural Department) before their figures are passed into the local budget.

Preparation.

154. No minute rules can be laid down for the collection of local details and for the estimates of revenue and charge, as each Local Government has power to make such arrangements as may seem to it best; only every head of an office will prepare a *complete* estimate, including the salaries and the contingent and other charges of his establishment; thus the Treasury Officer may not be called on to prepare the estimate for the civil courts and all other offices in the district, nor may the local estimate be for the variable charges only.

1. What are called fixed establishments are not irrevocably fixed for all time, and should be brought under the formal review of heads of departments, from time to time; even when there is no thought or intention of making any change in establishments, it would still seem to be desirable that heads of departments should review the entire estimate of the requirements of their departments.

2. When Local Governments propose to provide in their estimates for any considerable expenditure out of accumulated balances, the proposals must be forwarded to the Government of India in advanceof the estimates for separate consideration.

155. The following are the chief rules for the preparation of the budget estimate:—

(*a*) It should be for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years,—not for the demand or the liabilities falling due within the year. In no case are net receipts or net charges to be entered, but the gross transactions in full.

(*b*) For fixed charges the detailed estimate should show the full amount of the sanctioned scale (in the case of progressive salaries, the actual salary which is being earned on 1st April of the year for which the estimate is made, without reckoning any future increments), and where it is found by experience that a saving will arise from absence or other cause, a lump deduction may be made.

(*c*) The columns of numbers must be carefully checked; the rate of pay should be stated, whenever possible, in order to admit of verification with the column of charge. Variations in the columns of numbers as well as in amount should be explained. If they rest on an order of Government, the number and date should be quoted.

(*d*) For all fixed recoveries and fixed payments (other than establishment charges) the sanction fixing the amount should be quoted.

(*e*) Opposite every item of fluctuating charge, such as travelling allowances, contingent charges, official postage, and the like, note in red ink should be made of the actual expenditure of each of the three years last past, together with a brief explanation of any abnormal variation; and in all cases where estimates for the coming year differ from those of the preceding year, full explanation must be given.

1. In the case of contract contingent charges, only the sanctioned allotment should be shown.

2. The estimates of contingent charges should be checked by the controlling officer, upon comparison of the expenditure of various offices.

(*f*) The estimate of receipts and varying charges should not be merely an arithmetical average of three years' figures. The average is a guide, but it should not be taken absolutely.

(*g*) No new charge may be included in the budget until sanctioned by competent authority, but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates.

1. It not unfrequently happens that an establishment, or some special allowance is sanctioned for an official year, and the charge for the last month of the year only becomes due when the new year has commenced, and must be taken against the grants of that year; provision should be made accordingly.

(*h*) Every department will provide for the whole receipt and charge with which it deals finally; thus when the Public Works Department collects irrigation revenue, it will estimate for it.

(*i*) As charges for the freight paid in India on stores received from England will be borne by the department against which the cost of the stores is charged in the home accounts, provision will be made in the departmental estimate.

Communication of sanction.

156. The Accountant-General, as soon as he receives from the Comptroller-General the last budget notes relating to his province and the 21-column statement, will revise the budget figures and work out the grants for Civil Departments as finally sanctioned. He will then send advices to all disbursing and controlling officers, showing the amounts allowed for the contingencies and fluctuating expenditure of every office.

1. The fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment.

2. There is no need to communicate sanction for fixed charges, or for refunds, interest, or travelling charges.

3. The Accountant-General need not notify any grants to the Treasury Officers.

157. The grants as made by the Supreme Government are for the service of a whole department, or, as the account phrase goes, for *major* heads. With

the district distribution of the grant the Supreme Government does not concern itself, nor does it interfere with the transfer of an ascertained saving on one section, of a department to meet new wants of another. But the Accountant-General should not report as available for re-distribution a saving on one minor head when the grant for the major head as a whole is likely to be exceeded.

Expenditure not provided for.

158. Expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains, requires *ipso facto*, and apart from all other rules, the sanction of Government. Every application for such sanction should be accompanied by a statement in Form 17, showing how the expenditure is proposed to be met. A copy of this statement should be forwarded by the sanctioning authority, together with the order of sanction, to the Audit Office. Where re-appropriation is made from an existing grant, the Audit Office will conduct the audit against the reduced grant.

159. Save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned; in the absence of special arguments the Government of India assumes that any expenditure proposed is intended to have effect from the beginning of the following financial year, and not earlier.

1. In all applications for sanction to expenditure, it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimate of the year; and, if not, whether it can be met from savings in the existing grants.

160. Whenever, therefore, a proposition is made under Art. 158, the fact that provision has not been made for the desired expenditure in the estimates should be prominently set forth, as well as the particular reasons why it is, nevertheless, considered indispensably necessary that the outlay should be immediately incurred, and should not be postponed to the next financial year. Explanations should also be invariably given why the need for the expenditure was not foreseen in time to obtain sanction for its inclusion in the estimates.

Inevitable payments.

161. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment.

162. Money indisputably payable should never be left unpaid; and money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date.

Chapter 11.—Government Securities in Trust.

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Custody 164
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Provincial and Municipal Debentures 172
Investments by Public Officers. 173

Extent of Application of Rules.

163. All Government promissory notes deposited with a Government officer *ex-officio* are to be dealt with under the rules in this chapter, except—

(1) Securities likely to be returned within twelve months.
(2) Securities vested in a Treasurer of Charitable Endowments under Act VI of 1890.
(3) Securities vested in a Bishop or Archdeacon.
(4) Securities deposited with a High Court, the Chief Court of the Punjab, or the Court of the Recorder of Rangoon.
(5) Securities deposited in the Indore Residency Treasury by Native Chiefs of Central India.

1. For rules as to securities deposited with Military Officers for less than twelve months, see Arts. 506 and 507.
2. For rules as to securities vested in a Treasurer of Charitable Endowments, see Chapter 12.

Custody.

164. When Government promissory notes are deposited with a Government officer, the depositor should, after drawing all interest due upon them at the time, endorse them to such Government officer, who should forward them for custody to the account officer mentioned below :—

If the officer is in the Public Works Department—Examiner of Public Works Accounts.
If the officer is in the Post Office Department—Comptroller, Post Office.
If the officer is in the Telegraph Department—Examiner of Telegraph Accounts.
If the officer is in the Military and Marine Departments—Controller of Military Accounts.
If the officer is in the Forest Department, elsewhere than in Madras, Bombay and Hyderabad Assigned Districts—Comptroller-General.
In all other cases—Civil Accountant-General.

165. With each despatch of notes a covering list in duplicate in Form 18 (foolscap size) is to be sent :—

1. The officer sending the notes should be careful that the chain of endorsements on the note is complete,—that is, that the persons or officers who endorse the notes away are the same as those in whose name they already stand or to whom they have been endorsed. An endorsement signed "for" any other person is invalid.
2. Endorsements to or by any person "in trust for" any other, or "trustee of" anything, are also invalid. All words relating to the trust must be expunged under the initials or signature of the person in whose endorsement they occur.
3. Endorsements written upon a piece of paper which joins the two halves of a note are also invalid.
4. These, and like defects, should be at once cured, else they will inevitably give rise to much trouble when the note comes to be renewed or sold.

166. If it is intended to draw interest on the notes during the period of

deposit, they should, before despatch, be re-endorsed by the Government officer receiving them as follows :—

In the Madras Presidency . . .	Pay to Accountant-General, Madras.
In the Bombay Presidency and Hyderabad	Pay to Accountant-General, Bombay.
Elsewhere	Pay to Comptroller-General.

Such notes will be converted into stock, and interest falling due upon them will be received periodically from the account officer to whom they are sent. But it is to be observed that, as all notes of the ordinary 4 per cent. loans will be converted into the loan of 1865, the interest upon such notes will be paid first for a broken period up till 1st May or 1st November, and thereafter remitted regularly every half-year.

Such notes will be delivered up or sold upon application from the officer who forwarded them, made to the account officer to whom he forwarded them. The account officers, save where they have received orders from the Local Government that the securities pertaining to any endowment are not to be sold or given up without the orders of Government, act purely as the agents of the officers who hold the notes *ex-officio*; and the latter must be responsible that they do not realize, or sell, or return any notes which, according to the trust under which they are held, they have no power to realise, or sell, or return.

1. It should be observed that when a note is delivered up under this rule, it will not be the identical note which was sent for custody, but only another note of the same loan (or in the case of 4 per cent. paper) of the 4 per cent. loan of 1865.

2. An officer applying for delivery of a note should always specify at what treasury he wishes it to be enfaced for payment of interest.

3. Stock certificates will be sent in lieu of promissory notes, if so desired.

167. When notes are deposited as security for temporary purposes for more than one year, and it is not the wish of the depositor to draw interest while they are thus deposited, the Government officer receiving them should not re-endorse them, but simply forward them for custody to the account officer (Art. 164). They will not be converted into stock, but kept without any change, and delivered up on expiry of the period of deposit. No accounts will be kept (other than a simple register of notes in custody), no interest will be drawn, and no fees will be charged.

Sale or Purchase.

168. If it is desired to sell a Government promissory note held in custody under Art. 166, application should be made to the account officer, who will arrange for the sale and will remit the proceeds.

169. (*a*) When an officer wishes to purchase a note out of any funds which he holds in trust, he should obtain in favour of the Comptroller-General or the Accountant-General, Madras or Bombay, as the case may be, a transfer receipt (see Art. 143—I (17)) for the amount of the market value *plus* 5 per cent. to cover any payment that may be necessary for interest due on the notes as well as the commission of ⅛ per cent. mentioned below.

(*b*) If the note is to be retained for safe custody, the transfer receipt and the application for purchase should be forwarded to the account officer mentioned in Art. 164, who will arrange for the purchase and send due intimation thereof.

(*c*) If the note is not to be so retained, the transfer receipt and application may be sent direct to the Comptroller-General or Accountant-General,

Madras or Bombay, as the case may be, who will send the note when purchased, together with an account and an order for the balance to be refunded.

Commission.

170. A commission of one-eighth per cent., in addition to any actual outlay on brokerage, is charged by each of these officers for the purchase and sale of Government promissory notes; and a commission of one-quarter per cent. for drawing and remitting the interest. These commissions are deducted from the payments next due to the body or person interested, and credited as Miscellaneous Revenue.

1. The fee of one rupee, levied by the Public Debt Office for issue of a new note, is also charged against the officer on whose part it is required.

2. Security deposits of Government servants are exempted from this commission.

Publication of Accounts.

171. Every account officer receiving notes under Art. 164 is required to publish yearly a list of the notes in his custody. Every *ex-officio* holder of a note should watch for this publication, and bring to notice any omission or error in which he is concerned.

The lists will be made up in Form 19 and published as soon after March 31st of each year as they can be made up.

Provincial and Municipal Debentures and Port Trust Bonds.

172. Provincial and Municipal debentures and Port Trust bonds deposited with a Government officer, *ex-officio*, will be forwarded to the account officer mentioned in Art. 164. The Provincial debentures will be passed on to the Comptroller-General or the Accountant-General, Madras or Bombay, in the same way as Government promissory notes. The Municipal debentures and Port Trust bonds will remain in the custody of the local account officer, who will himself draw the interest, and forward it (less commission) to the responsible officer.

Investments by Public Officers.

173. The following are the rules regarding investments in securities of funds held in trust by public officers for some public or *qausi*-public purpose or on behalf of Government:—

I.—Subject to the exception referred to in Rule III, all investments in securities of trust funds held by a Government officer for a public or *quasi*-public purpose, such as the maintenance of a dispensary, school or the like, shall be made in Government promissory notes only, and all securities other than Government promissory notes coming into the possession of any Government officer in virtue of his office to be held in trust for such purposes shall be converted into Government promissory notes.

II.—All trusts for such purposes as those indicated in Rule I shall, subject to the exception stated in Rule III, stand in two names, and

instead of the personal name of an officer of Government, his official designation shall, if possible, be employed. All securities held under such trusts will, subject to the same exception, be dealt with in accordance with the provisions of Resolution by the Government of India in the Finance Department, No. 276, dated 30th April 1880. The Local Government should declare what trusts represent permanent endowments, and should issue orders to the Accountant-General that securities appertaining to such permanent endowments are not to be sold or given up without the orders of Government. The Local Government should also, in the case of any trust standing in the name of one officer only, issue instructions declaring what second officer should be associated in the trust.

III.—If in any case owing to any legal or other difficulty the orders prescribed in Rules I and II cannot be carried out, or if in any case it is not considered desirable to carry them out, the facts of the case should be reported to the Local Government, and the Local Government should, by special orders, make such arrangements as may be necessary to protect the interests of Government and to secure the safety of the trust funds or securities.

Chapter 12.—Charitable Endowments.

Special rules 174
Treasurers of Charitable Endowments 175
Vesting of Property in Treasurers 176
Fees 177

Special Rules.

174. The following special rules relate to Charitable Endowments under Act VI of 1890.

Treasurers of Charitable Endowments.

175. Under Section 3 (1) of that Act the following officers have been appointed Treasurers of Charitable Endowments for the territories specified against them:—

Officers.	*Territories.*
The Accountant-General, Madras	Madras Presidency.
Ditto, Bombay	Bombay Presidency.
Ditto, Bengal	Lower Provinces.
Ditto, N.-W. Provinces and Oudh	N.-W. Provinces and Oudh.
Ditto, Punjab	Punjab.
The Comptroller, Central Provinces	Central Provinces.
Ditto, Burma	Burma.
Ditto, Assam	Assam.
The Accountant-General, Madras	Coorg.

Vesting of Property in Treasurers.

176. When the Local Government has passed an order vesting any property in the Treasurer of Charitable Endowments, the title-deeds, or, if the property consists of securities, such securities, should be forwarded to him. The vesting order of itself operates to transfer the securities to the Treasurer, and there is no necessity for the endorsement to him by the previous holders.

1. The securities which may be vested in the Treasurer of Charitable Endowments are described in Section 4 (3) of the Act.

2. If the securities are already in the custody of the Accountant-General, he should be asked to transfer them from his general accounts to the accounts which he keeps as Treasurer of Charitable Endowments.

Fees.

177. The fees payable in respect of property vested in the Treasurer are as follows:—

(1) In the case of securities for money—

(*a*) For the purchase and sale of securities, a commission of one-eight per cent. in addition to any actual outlay on brokerage.

(*b*) For drawing interest, a commission of one-fourth per cent.

(*c*) For remitting interest, the actual charges incurred.

(2) In the case of property other than securities for money, the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property.

The Treasurer may deduct any fees payable to the Government on account of any endowment from any money in his hands on account of such endowment. If he holds no such moneys, the amount should be claimed from the administrators.

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For the present Chapter 13, substitute the following—

Chapter 13.—Interest on Government Paper.

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Register of enfaced Notes	179	Consolidation and Sub-division	212
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Owners in Foreign States	192	Stamp Duty	219
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Notes held by Native States	199	Vernacular Documents	225
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Enfacement for payment.

178. Interest on Securities of the Government of India can be made payable at any Indian Treasury on application to the Public Debt Office, Bank of Bengal, Calcutta. The note must be forwarded with the application, and will be returned enfaced for payment as desired, and bearing an endorsement in the following form under the initials of the Superintendent of the Public Debt Office:—Interest for the half-year, or up to 189 , paid on this note. In the case of new notes, on the reverse of which provision has been made for recording each payment, this endorsement is unnecessary.

N.B.—The Public Debt Office in Calcutta requires the renewal of all notes on which the payment of interest is re-transferred to Calcutta. See Art. 194 (1).

(*a*) Notes enfaced for payment of interest at any treasury in Madras or Bombay may, on the application of the holder, be transferred by the treasury in Madras to the Presidency Bank of Madras, and by the treasury in Bombay to the Presidency Bank of Bombay. Before making the transfer the treasury officer will see (1) that the note is enfaced for payment of interest at his treasury and is entered on his register (Art. 179), (2) that the application is made by the holder, (3) that there are vacant spaces on the back of the note for endorsements and for noting interest payments, and (4) that there is space on the face of the note for the order for transfer. If satisfied on these points, and if no other objection occurs to him, the treasury officer will write the words "enfacement cancelled" with his signature and official designation across the existing enfacement on the note, and under it fill up the new enfacement, making the interest payable at the Bank of Madras or Bombay, as the case may be. He will simultaneously note the transfer in his Register (Art. 179) and send advice to the Public Debt Office, Calcutta, and the Bank concerned, in Form 20.

(*b*) Notes enfaced for payment of interest at the Presidency towns of Madras and Bombay may, on the application of the holder, be transferred by the Bank of Madras to any treasury in the Madras Presidency, and by the Bank of Bombay to any treasury in the Bombay Presidency. In these cases

advice of transfer should be sent to the treasury and to the Public Debt Office, Bank of Bengal, Calcutta, as prescribed in the preceding rule.

1. For the purposes of clauses (*a*) and (*b*) above, treasuries in Berar are treated as if they were in the Bombay Presidency.

(*c*) The Banks of Madras and Bombay are also authorised to enface notes for payment of interest at Bombay and Madras, respectively, sending advice of the transfer to the Bank concerned and the Public Debt Office, Calcutta They may also retransfer notes for payment of interest at Calcutta.

(*d*) In all other cases of re-transfer, application should be made to the Public Debt Office, Bank of Bengal, Calcutta, either through the treasury at which the interest is payable, or direct to the Public Debt Office.

(*e*) Notes on which interest is payable in the Presidency of Madras or of Bombay can be transferred to the London register by the Bank of the Presidency concerned. And enfacements to London may also be cancelled by the Bank making them without requiring re-enfacement in England. All such enfacements and cancellations must, however, be reported at once to the Bank of England and to t[illegible]c Debt Office in Calcutta.

Register of enfaced Notes.

179. When advice of an enfacement is received by a Treasury Officer from the Public Debt Office, he will make the requisite entry in a register, Form 21 : a separate section of the register being set apart for the notes of each loan.

180. A list of current loans is appended.

7 shillings sterling per cent. portion of 4½ per cent. loan of 1879, dated 15th September 1879

3½ per cent. loans

Of 1842-43, dated 1st February 1843.
„ 1854-55, „ 30th June 1854.
„ 1865, „ 1st May 1865.
„ 1879, „ 16th January 1879.

3 per cent. loan

Of 1896-97, dated 30th June 1896.

The following list shows the loans which have been notified for discharge, some notes of which are still unpaid but bear no interest :—

Five and half per cent. loan of 1859-60 ; 5 per cent. loan of 1825-26, 1841-42, 1854-55 (for P. W.) and 1856-57 ; 4½ per cent. of 1870, 1878, and 1879 ; 4 per cent. of 1824-25, 1828-29, 1832-33, 1835-36, 1842-43, 1854-55, 1865, and the reduced 4 per cent. of 1879 ; 4 per cent. loan of Mysore Family, 4 per cent. East India Commuted Stock, 4 per cent. stock receipts of 22nd April 1854, and reduced 4 per cent. loan of 4th July 1881. Treasury Bills at 2½ pies per ₹100 per diem ; and 3½ per cent. loans of 1853-54 and 1893-94.

181. A list of notes on which interest is payable at any treasury on the 31st December of each year should be compiled from this register as soon as possible after the close of the year and forwarded to the Public Debt Office at the Bank of Bengal, Calcutta. The list will be in the form of the register, but the column of remarks will be blank and there should be a separate list for each loan. Before submission to the Public Debt Office totals of the Lists should be very carefully made. There should be a separate total for each loan.

Payment of Interest.*

182. On presentation of a Government security for the realisation of interest due, it is necessary to see that it has been duly enfaced for the payment of interest at the treasury, and that advice of the same has been received and registered. Interest should not be paid on a Government security unless duly enfaced; also, if the Superintendent's endorsement, mentioned in Art. 178, is not on the note, the Treasury Officer cannot pay interest, but must return the note to the Public Debt Office, in order that the omission may be supplied.

Also, if interest has been left undrawn for many years and no satisfactory explanation of this is offered, further interest should not be paid without a special reference to the Public Debt Office to ascertain that there is no objection to such payment.

1. If the notes are a first issue under an open loan, or are in the form containing on the back pages for record of payment of interest, no Superintendent's endorsement is required or should be called for.

183. Payment at Mofussil Treasuries of interest upon Promissory Notes of the Government of India is made subject to the following conditions, that is to say—

First—That the person to whose, or to whose agent's receipt, payment is made, is either the person in whose name the note was originally issued, or one who derives his title from the said person by a regular chain of endorsements of the form described in Art. 184.

NOTE 1.—No notice will be taken of any trust appearing in an endorsement of transfer or receipt for interest. When a note is endorsed to, or receipted by, any person, in his capacity of trustee or in any other representative capacity, such person will be treated in all respects as the true owner of the note.

NOTE 2.—A note, blank endorsed by the holder, is not receivable at any Government Treasury or at the Public Debt Offices in the Presidency Towns. The holder of any such security will therefore be required to specially endorse the same before submitting it for payment of interest.

Second—That all the endorsements upon the note, whether of transfer or of payment of interest, are clear and distinct; that there are no cross-endorsements, and that there remains room for a clear and distinct endorsement for renewal and for interest accrued.

Third—That the note itself is not mutilated or torn. (Division into an upper and a lower half does not reckon as mutilation if the two halves are firmly rejoined.)

N.B.—In the case of a note which is open to objection on any of the grounds mentioned in the second or third conditions of this Article, the holder thereof shall be required to receipt the same for renewal, and payment of interest on such note shall be refused until the note is actually renewed.

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* Interest at treasuries is necessarily paid for full half-years, but as between seller and purchaser of promissory notes the interest is ordinarily calculated as follows:—

I.—Interest to be paid by the month, each month to be taken as one-twelfth of a year, and to consist of thirty days or parts.

II.—In cases where it may be necessary to calculate interest on the fractional parts of a month of thirty-one days, the extra day is to be neglected.

184. The form of endorsement referred to in the first condition must be one of the two following :—

Pay to C. D. (Signed) A. B.	Pay to C. D. or order. (Signed) A. B.

in which A. B., the endorser, is either a personal name, without addition of official capacity or of legal status (such as administrator, &c.), or is the name or usual signature of a well-known Firm; A. B. being the holder according to the tenor of the note and endorsements, preceding that signed by himself. There are, however, certain exceptions to this Rule, for which see notes 1, 2, 3, 4 and 5 under Art. 185.

185. It should be noted that if A. B. is, according to the tenor of the note or endorsements, holder in any other than his personal capacity, an endorsement is not legally valid if it is made in his personal capacity only, whereas if it is made in any other capacity, the Treasury Officer must, in conformity with the present orders, require renewal to be applied for. One effect of this order, therefore, is to cause reference to be made to the Public Debt Office in every case of endorsement by such a holder, except in the cases following :—

1. An exception is made in favour of the chain of endorsements beginning with the Account Officer in whose custody notes are held under Chapter 11 of this Code, and ending with the person on whose account the securities were held, or to whom they are returned. The Treasury Officer may admit endorsements which are manifestly the record of a transaction of this character.

2. In the case also of the public offices named below, a Government security may be made or endorsed payable to, or to the order of, the holder for the time being of the offices, by the name of the office :—

Office of Comptroller and Auditor-General.
" Accountants-General.
" Comptrollers.
" Controllers of Military Accounts.
" Accountant-General, Military Department.
" Accountant-General, Public Works Department.
" Examiners of Public Works Accounts.
" Examiner of Military Works Accounts.
" Examiner of Telegraph Accounts.
" Secretaries to the Government of India.
" Secretaries to Local Governments and Administrations.
" Consulting Engineer for Railways (Madras).
" Commissaries General.
" Executive Commissariat Officers.
" Superintending Engineers.
" Executive Engineers.
" Masters of the Mint.
" Director-General of Post Office.
" Post Masters-General and Deputy Post Masters-General.

Office of Director-General of Telegraphs.
" Secretaries to Board of Revenue.
" Commissioners.
" Collectors, Magistrates, Judges.
" Deputy Commissioners.
" Treasury Officers.
" Directors of Public Instruction.
" Inspectors of Schools.
" Inspectors-General, Jails.
" Inspectors-General of Registration.
" Inspectors-General of Police.
" Deputy and Assistant Inspector-General of Police.
" District Superintendents of Police.
" Political Residents.
" Political Agents.
" Commissary General-in-Chief.
" Presiding Officers of Courts and Officers empowered by the Code of Criminal Procedure to require the execution of bonds.
" Registrar of all Presidency Small Cause Courts.
" Managers of State Railways.
" Commanding Officers of Regiments.
" Assistant Commissioner of Salt and Abkari Revenue, Madras.

Office of Consulting Architect to Government (Madras).

3. Government securities may be held and negotiated by any bodies corporate with perpetual succession and a common seal, but in practice there are so many questions to be considered, such as the wording of the Act or the bye-laws by which a Public Body or Corporation is governed, that great caution should be exercised regarding securities so held and reference made to the Accountant-General in any case of doubt.

4. Interest may be paid to a person other than the last endorsee in the exceptional cases mentioned in Art. 190, subject to the conditions laid down therein.

5. If a promissary note is purchased by the Executor or Administrator of an estate in his own name and the endorsement describes him as Executor or Administrator, interest can be paid to his receipt without any other authority.

Endorsement to a new owner.

186. When interest is claimed on a Government promissory note, and it is found that the note bears an endorsement showing that it has been transferred to another owner, or that a new signature is appended to the receipt for interest, attention must be given to the following points :—

(*a*) In the case of a note endorsed by its former owner, if the endorsement be in English, it will be enough to see that there is no reason to question the signature; if the endorsement be in any native language, under it should be written a full and literal translation in English.

Endorsement by a Native Female.

187 If the endorsement bears the signature of a native female, it must be attested by the signatures of two respectable witnesses, who must appear before the Treasury Officer (or a Sub-Treasury Officer who is qualified to take and record evidence, provided that he is not a mere ministerial officer, or before a Justice of the Peace) to testify to the genuineness of the endorsement. Such officer should authenticate the examination in the following form :—

"Examined before me."

(Signed) A. B., *Treasury Officer.*

Endorsement by a Married European Female.

188. Under section 4 of the Indian Succession Act X of 1865, reproduced below, a European female married on or after 1st January 1866, has the power, without her husband's consent, to draw interest on, or to sell, Government securities standing in her own name :—

"No person shall, by marriage, acquire any interest in the property of the person he or she marries, nor become incapable of doing any act in respect of his or her own property which he or she could have done if unmarried.

Endorsement by an Attorney.

189. The note may have been endorsed by the attorney of the former owners.

In this case the Treasury Officer is to refuse payment of interest and to require the claimant, if he desires such payment to be continued, to have the note renewed in his own favour.

Endorsement by an heir, executor, etc.

190. It may have been endorsed by the heir, executor, or administrator of an estate.

In this case the Treasury Officer will also refuse payment of interest, unless the claim is supported by a certificate under the Succession Certificate Act of 1889, or a probate or letters of administration granted by a competent Court under the provisions of the Indian Succession Act of 1865, or the Probate and Administration Act No. V of 1881. The Treasury Officer must register such certificate, probate, or letters of administration (Art. 215), and enter them on the reverse of the note, immediately under the endorsement, to the validity of which they are to testify, care being taken that a certificate to realize interest only is not admitted in support of a transfer endorsement. But see Art. 185 (5).

191. In case of every endorsement or signature supported by a document requiring registration under Art. 215, the number which the document bears in that register, with the date of registry, must be noted on the back of the note immediately below such signature, and attested by the Treasury Officer's initials, *e.g.*,—

*Interest Power No.*_____ *of*_____.

(Signed) A. B., *Treasury Officer.*

Owners in Foreign States.

192. On the death out of British India of the holder of a Government promissory note, letters of administration must be taken out in a British Indian Court before the note can be dealt with in British India.

Place of signature.

193. The signature of a proprietor or of an agent, whether for interest or sale, given on paper pasted to a Government security (even where the paper is a slip joining together the two halves of the note), is inadmissible; the signature must be entered on the back of the *security itself*, and within the limit of the plate-mark on the face of the note.

Crossed receipts being strictly prohibited on the backs of Government securities with reference to the subjoined notice, published at page 238 of the *Calcutta Gazette*, dated 22nd February 1865, care should be taken that every entry on the back of a Government security is made to take up as little space as possible.

"Whereas much inconvenience and difficulty is experienced in the Loan and Interest Departments of this office in tracing endorsements and receipts for interest written across the reverse of Government promissory notes presented for renewal or interest, notice is hereby given, with the sanction of Government, that in future cross receipts for interest will not be accepted, or further interest paid upon any note, the reverse of which is filled up. The holders of notes so filled up can obtain new notes on application to the Loan Office, and on payment of the usual fees."

1. Cross receipts for interest paid may be allowed as a special case when Government promissory notes are sent to the Public Debt Office for renewal.

Cases in which renewal is necessary.

194. Though there are cases in which endorsements of other forms than those described in Art. 184 and the exceptions to Art. 185 are legal and admissible, it is desirable that after any such endorsement has been made or proceeding taken, the admissibility of it may be tested by the Public Debt Office, so as to prevent any disputes as to title; and with this view the holders of such notes are, pending their renewal, debarred the privilege of receiving interest elsewhere than at Calcutta, where alone, by the literal terms of the note, it is payable. The Treasury Officer will therefore refuse payment of interest and require the claimant, if he desires such payment to be continued, to take the measures prescribed in the rules for obtaining a renewed note in his own favour.

In all or any of the following cases the holder of a note may be required to receipt the same for renewal:—

(1) If the note has been enfaced for payment of interest at a Mofussil Treasury, and the holder thereof is desirous of altering the place of payment, except when the transfer is to the Presidency Banks of Madras or Bombay. (See Art. 178 *a*.)

(2) If only sufficient room remains on the back of the note for one further endorsement, or when any word or words is or are written upon the note across any existing endorsement or endorsements, all cross-endorsements being strictly prohibited.

(3) If the note is torn or in any way damaged or crowded with writing, or unfit, in the opinion of the officer before whom it is produced for payment of interest, for receiving endorsement.

(4) If the note bears an endorsement which transfers the note to, or is signed by, any person otherwise than in his personal capacity, except in the cases mentioned in Notes 1 and 2 to Art. 185 and in the undermentioned cases:—

(*a*) Where the transferee is a well-known firm, corporate body, or Bank; or the signature attached to the endorsement is the usual name or signature of such a firm or purports to be the impression of the common seal of a corporate body with perpetual succession, or is the signature of the Secretary, Deputy Secretary, Manager or Agent of a Bank or corporate body;

(*b*) Where the transfer is made to or by a person in whose favour a certificate under the Succession certificate Act (VII of 1889) or probate or letters of administration under the Indian Succession Act (X of 1865) or the Probate and Administration Act (V of 1881) has or have been granted by a Court of competent jurisdiction;

(*c*) Where the transfer is made to or by the executor or administrator who is described as such therein, such executor or administrator being shown to be the holder according to the tenor of the note and previous endorsements.

(5) If the endorsements are not clear and distinct or if there is any endorsement which is inadmissible under Art. 193.

(6) If in the opinion of the officer before whom the note is presented for payment of interest the title of the person so presenting the note is irregular or not fully proved.

(7) If the note in question being a counterpart note issued under the provisions of Art. 195 has ceased to be the property of a minor, or to belong to an estate in which administration is limited to interest.

Issue and withdrawal of Counterpart Notes.

195. In the case of any note which is the property of a minor unrepresented by any person having power to negotiate it or which belongs to an estate in which administration is limited to interest, the Public Debt Office at Calcutta, upon such note being deposited with it, issues to the holder of such note a counterpart thereof, having the words "counterpart not negotiable" stamped across the face thereof, and further payments of interest may be recorded upon such counterpart. Whenever such note ceases to be the property of such a

minor, or ceases to belong to an estate in which administration is limited to interest, the further payment of interest in respect of the note may be refused, until the first or any subsequent counterpart (as the case may be) issued in respect of it has been receipted and renewed in the manner provided in the last preceding rule. Upon such counterpart being receipted and renewed as aforesaid, the same, together with the original note and any preceding counterpart issued in respect thereof, will be cancelled.

196. No payment of interest and no record or acknowledgment of the payment of interest and no issue of a counterpart note under the preceding rules is to be deemed or taken to be an acknowledgment of the title of the holder of any note.

Payment of interest to joint-holders.

197. No payment of interest should be made to one or more of several joint-holders of a Government security except upon production by such one or more of a written authority to give a discharge on behalf of the others. To facilitate production of such authority, Form 23 is supplied free of cost to joint-holders for use by them, and a supply of this form should be kept for the purpose at the Public Debt Offices and at all treasuries at which interest is paid on Government securities. The use of the form is not compulsory; and holders of promissory notes may use their own forms of authority, if they prefer to do so; but they should be encouraged to use the prescribed form, as less likelihood of mistake will be incurred.

1. Any such letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint-holders of a Government security to give on behalf of the other or others of them a discharge for interest payable on such security or on any renewed security issued in lieu thereof, is exempt from stamp duty under Government of India, Finance and Commerce Department Notification No. 3713, dated 2nd September 1891.

Death of a joint-holder.

198. In ordinary circumstances, and unless the right is openly and expressly disputed, property in promissory notes, standing in or endorsed into the names of more than one proprietor lapses to the survivor or survivors; but in all cases in which a joint-proprietor of a note is stated to have deceased, proof of decease, either in the shape of a solemn affidavit or affirmation of the knowledge of such decease, made by respectable and uninterested parties before a Justice of the Peace or other judicial officer, or in the shape of a burial certificate, copied from the usual registers and attested by the proper authority, or certificate of death or other satisfactory evidence, should be required to be produced, and when produced should be registered, and entry made on the note, in the following form, below the signatures of the survivors:—

"Proof of death of ———, registered No. ——— of ———."

(Signed) A. B., *Treasury Officer.*

1. In the first blank would be placed the full names of the person deceased; in the next, the number of the entry in the form given in Art. 215, and in the third, the initial letter under which the entry has been made, and the year.

Securities belonging to Native States.

199. Notes, held by Native Ruling Chiefs as state property, are issued in a special form, interest on such notes being payable to the Ruling Chief for the time being. See Art. 214 (*a*).

Receipt for interest.

199A. At each treasury will be kept a supply of the prescribed form of receipt for interest (Form 22, quarter foolscap size), which will be given on application to any person proposing to draw interest.

The following instructions are printed on the back of the receipt, and should be attended to. Personal attendance of the holder is not necessary, but the notes on which interest is drawn must be produced for endorsement of the payment.

N.B.—1. A separate receipt must be given for the notes of each Loan; but any number of notes of the same Loan may be entered in the same receipt if the interest is payable to the same person.

2. The whole of the interest due on a note must always be taken. Partial payments are not allowed.

3. Receipts for interest on Government securities are exempt from stamp duty.

4. Signatures in native character must be translated, and a receipt by a Native female must be attested, and authenticated in the manner prescribed in Art. 187.

5. The promissory note or notes must be produced with the receipt. If a form is printed on the back of the note (as is the case with all renewed after May 1881), the paying officer will enter a note of the payment: but if the promissory note bears no such form, then a receipt for interest must also be given on the back of the note, thus—

"Received interest for half-years ending ₹

X. Y., *Treasury Officer.* (Signed) A. B.

6. If the back of the note is full of endorsements and there is no space for a further clean endorsement, the Treasury Officer should decline to pay interest, and require the holder to send his note in for renewal.

7. On application at the Treasury, or Public Debt Office, promissory notes may be converted into stock certificates, in which case the interest is paid by warrant which will be delivered to the holder by the Treasury Officer upon receipt from the Public Debt Office or on application the warrant will be sent direct to the holder through the Post.

Record of Payment.

199B. The payments made will be entered by the Treasury Officer in a register in Form 24, subordinate to the cash book. The schedule to accompany the list of payments with receipts attached should be copied from this register.

1. In the preparation of interest receipts and registers, all details, especially the numbers, amounts, and the numbers of the half-years, or the periods for which interest is paid, must be correctly filled in; due attention to this will save much needless correspondence.

Renewal of Notes.

200. The holder of any note requiring renewal may procure a renewed note in lieu of his original security in any of the following ways, that is to say, he may present it duly receipted either in person or through a representative at (1) Public Debt Office, Bank of Bengal, Calcutta; or (2) at a Government Treasury for transmission to that Office; or (3) at the Banks of Madras and Bombay, who, as agents of the said Bank of Bengal may either renew such notes on their own responsibility, or may forward them to the Public Debt Office for renewal. In the case of notes sent to or presented direct to the Public Debt Office for renewal, claims for renewal will be disposed of by the

Secretary, Bank of Bengal, and in the case of notes presented for renewal at the Bank of Madras or Bombay, and renewed by them on their own responsibility, the claims will be disposed of by the Secretary of the Bank concerned.

201. If the notes are presented to a Treasury Officer, he will despatch the notes in halves, by post, registered; the upper halves should be despatched first, the lower ones being sent on receipt of acknowledgment of the upper halves. Care should be taken that the due registry in the Treasury Office of all documents connected with transactions entered on the back of the notes is correctly certified against each transaction:—

(*a*) In the receipt for renewal, the name of the payee of the new note should be correctly and legibly written.

(*b*) In the case of notes required in favour of a European female, her condition in life (unmarried, married or widow) should be stated.

(*c*) In the cases of married women whose marriages were solemnized before 1st January 1866, the consent of the husband should be obtained and duly certified on the notes by the Treasury Officer.

NOTE.—Before despatching a note to the Public Debt Office, the Treasury Officer must be careful to see that the interest due up to the last half-yearly date has been drawn, except in cases where there is any doubt in respect to the endorsements or where the interest has been left undrawn for several years.

202. A note tendered for renewal must be receipted on the reverse as follows:—

"Received in lieu hereof a renewed note in the name of_____, with interest payable at_____.

_____

Signature of holder."

203. If a person tendering a note for renewal applies for more than one note in lieu of the note tendered, the latter must be receipted on the reverse as follows, or as near thereto as circumstances will admit:—

"Received in lieu of the within two (or more) notes for ₹_____respectively in the name of_____, with interest payable at_____.

_____

Signature of holder."

204. If a person tendering more than one note for renewal applies for one consolidated note in lieu of the notes tendered, the latter must be receipted as follows, or as near thereto as circumstances will admit:—

"Received in lieu of the within a new note in the name of_____for ₹_____ by consolidation with promissory notes or Note Nos._____(mentioning the numbers and the amounts of the other notes to be consolidated with it), with interest payable at_____.

_____

Signature of holder."

205. The form of receipt mentioned in the foregoing rules must be very clearly and correctly written, and there must be no ambiguity as to the name of the payee of the new note. The holder's signature should agree letter for letter with the name in the body of the note, or in the transferring endorsement, as the case may be; the usual signature may be added below.

206. The following fees are payable in respect of applications for renewal or issue of a duplicate note :—

For each note four annas per cent. if the new note does not exceed R400, and one rupee if the new note exceeds that sum.

The fact of receipt of the fee should be recorded on the back of the note by the Treasury Officer and the amount credited in the cash account as Renewal fee on G. P. Note for R as per advice No. , dated to the Public Debt Office, Calcutta, care being taken that the No. and date of the advice (Form 25) are entered in the cash account before the advice is despatched.

1. Postage stamps are not received.

2. The cancellation of coupons attached to a note in view to re-issue of the note without coupons involves a fee of R5.

207. Notes, the property of minors unrepresented by any person having power to negociate them or belonging to an estate in which certificate of administration is limited to the realization of interest, of which the backs are filled up, should be sent with an application to the Public Debt Office for issue of a counterpart note, having the words "Counterpart not negotiable" stamped across the face thereof.

207A. When notes are renewed in favour of certificate-holders under Act XXVII of 1860 or Act VII of 1889, who are empowered to negotiate or transfer the notes, they should be issued in the following form :—

A. B. holder of certificate in the estate of_____deceased, empowered under Act XXVII of 1860 (or Act VII of 1889 as the case may be) to receive interest and negotiate or transfer (as in certificate) this note.

208. When a Government promissory note receipted for renewal comes before the Public Debt Office, and the title appears defective, the Public Debt Office will not pass an order for the payment of interest until such title is cleared, or the following procedure is adopted.

209. Where the defect is formal only, so that there is no practical risk in overlooking it, the note may be renewed at once under a bond of indemnity, which should be for the value of the security and the interest payable for six years from date of such renewal.

210. If the defect, however, be a serious one, which it would be inadvisable to overlook, or, if the holder, where the defect is formal, refuses to enter into the bond mentioned in the preceding article, then the Public Debt Office will refuse to renew the note, or pay interest until the defects in title be cured by the holder. But in cases where the note belongs to a minor, and representation is limited to interest, a counterpart note is issued by the Publi Debt Office without further question.

211. Except in the case of estate paper where representation is limited by order of Court, and there is no question of defective title, no counterpart can be issued without the special sanction of the Comptroller-General.

Consolidation and Sub-division of Notes.

212. Notes of the same loan, on which interest has been paid up to the same date, may be consolidated, or notes may be sub-divided into others of

smaller denominations, but of the same loan, at the option of the proprietors, notes being only issued for ₹100 or multiples of ₹100. Every note so to be consolidated or sub-divided should be endorsed by the proprietor in the forms prescribed for the purpose in Arts. 203 and 204.

A fee according to the scale prescribed in Art. 206 is leviable upon each *new* note issued in consolidation or sub-division, but no fee is charged when notes of a consolidated loan are issued in exchange for those of other loans.

213. Debentures repayable on different dates, or at different treasuries, cannot be consolidated; and notes of sicca loans cannot be sub-divided.

Conversion of Notes.

214. Promissory notes and stock of the 3½ per cent. loans of 1842-43, 1854-55, 1st May 1865 and 1879, may be transferred to any other of those loans.

The conditions on which such transfer is permitted are that—

(i) A full half-year's interest is due on the Government promissory note or stock certificate at the time it is presented for transfer.

Exception.—Transfers are, however, permitted to the 3½ per cent. loan of 1854-55, independently of the above condition—

1st—from the 3½ per cent. loan of 1842-43 in the months of July and January; and

2nd—from the 3½ per cent. loan of 1st May 1865 in all months of the year except May June, November, and December.

(ii) The new note or certificate will be issued bearing interest from the commencement of the current half-year of the loan to which it appertains.

(iii) Interest up to that date will be paid on the old note or certificate.

(iv) The fee prescribed in Art. 206 will be charged on each new note issued, but no fee will be levied on any certificate issued.

Special Notes for Native States.

214A. Ruling chiefs of Native States can convert Government promissory notes of the ordinary form the property of the State into Government promissory notes in a special form.

The conditions of issue are—

1. The special notes are issued only in favour of Ruling chiefs of Native States, whose admission to the privilege has been sanctioned by the Government of India in the Foreign Department.
2. Applications for notes in such form should be made to the Comptroller-General by the Political Officer resident in the State, and should quote the order of the Government of India sanctioning the admission of the State to the privilege.
3. The amount of each note will not be less than ₹50,000.
4. The notes are not negotiable by endorsement, but the holder can at any time obtain in exchange, if he desires, notes of the ordinary form on application to the Public Debt Office, Calcutta.

The advantages of holding notes in special form are—

1. Interest upon these notes is exempt from Income Tax.
2. The notes being issued in the name of the ruler, his heirs and successors, devolve by mere succession to the Raj without legal administration.
3. The notes are enfaced for payment of interest at any Government treasury desired as in the case of ordinary notes.

Note.—If these notes are converted into stock certificates the special advantages attached to them are lost.

Registration of Powers-of-Attorney, etc.

215. A register of powers-of-attorney, probates, certificates, or other documents connected with the transfer of, or drawing of interest on, Government securities, will be kept by the Treasury Officer in Form 26.

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.

2. In the case of probates, etc., and orders of court, the name of the court, and any number it may have assigned to its order, may with advantage be noted in the column of "Date of document."

216. Each document will be registered under the initial of the surname in column 4, which will be in the case of—

Powers-of-attorney . . .	That of the grantor.
Probates of letters or administration	„ „ deceased.
Certificates for administration of minors' estates	„ „ minor.
Certificates of death or marriage .	„ „ persons deceased or married.

217. In the case of powers-of-attorney, probates, letters or certificates of administration, care must be taken to record the limitations of the power conveyed, so that transfers may not be admitted under powers to realize interest only. Special attention is requested to section 8 of Act VII of 1889, under which the Government securities on which certificate-holders are empowered to receive interest, or which they are empowered to negotiate, must be described in the certificate. The list of securities covered by the certificate should be copied into column 6.

Certificates granted under Act VII of 1889, entitling the holder to draw interest on Government securities, should bear stamp duty with reference to the value of the securities and not with reference to the amount of interest to be drawn.

218. All powers-of-attorney, certificates under Act VII of 1889, probates or letters of administration, proofs of death and marriage, and other documents connected with the transfer, etc., of promissory notes, when duly registered, will be endorsed in the following form:—

"Register No._____."

The *188* . . (Signed) A. B., *Treasury Officer.*

1. The blanks will be filled up with the number of the register, the name of the district and the date of registry.

Stamp Duty.

219. No power-of-attorney to sell, or to realize interest on, Government securities, will be registered unless duly stamped, save when it is exempt from

stamp duty by law or notification under the Stamp Act (*e.g.*, the power mentioned in Art. 197(1).

220. Powers-of-attorney granted by a number of persons having separate and distinct interests in the acts to be performed under such powers, require to be stamped to a value equal to the aggregate amount of duty which would have to be paid if each person had executed a separate power.

220A. Letters of administration or certificate under Act VII of 1889 issued by a competent court should, even when insufficiently stamped, be registered and acted upon. The fact of the document being insufficiently stamped should, however, be brought to the notice of the court which issued it.

Rules regarding Powers-of-Attorney.

221. Attention is required to the following rules regarding powers-of attorney :—

(*a*) Powers in favour of a house of business, without specifying the individual members at the time composing the house, are inadmissible.

(*b*) Powers not in favour of A. and B. "jointly and severally," require that both A. and B. should sign in any transactions done in virtue of such powers.

(*c*) General powers, *i.e.*, powers relating to all notes standing in the name of the grantor, are not held to apply to promissory notes in which the grantor is interested jointly with others, unless they contain a special clause to that effect, or a specification of the notes.

Registry of endorsements.

222. With a view to protect the holders of Government promissory notes from risk in transmitting their notes by post, Treasury Officers are authorised to register the endorsements on notes presented to them for this purpose, but should further warn holders of the advisability of forwarding the upper and lower halves with the same precautions as are taken by Treasury Officers in despatching notes for renewal. (Art. 201.)

Procedure on loss of note.

223. When a promissory note is said to have been lost and the alleged proprietor is desirous of applying for the issue of a duplicate, he should be directed to advertise the loss of the note, without delay, in three successive issues of the *Gazette of India*, and also in the local Government Gazette. He should further address the Secretary and Treasurer, Bank of Bengal, on the subject, fully detailing the circumstances attending the loss of the note, and the dates and pages of the *Gazette of India* in which his notice appeared, at the same time furnishing any proof he may possess of the note having been his property.—See also Financial Department Notification No. 112, dated 6th April 1883, *Gazette of India*, dated 7th April 1883, page 171, and Financial Department No. 96, dated 7th January 1888, paragraphs. 17 to 22, *Gazette of India*, dated 7th January 1888, page 6.

Erasures.

224. Every erasure in an endorsement should be accompanied by an explanation in writing, to be produced by the proprietor of the note at the time of its presentation at the District Officer's Office, and every cancellation of an endorsement should be made under the signature of the proprietor of the note for the time being.

Vernacular documents to be translated.

225. No document in any native character will be received by the Public Debt Office unless accompanied by a translation in English, authenticated by a responsible officer.

References to Public Debt Office.

226. All communications on matters of detail relating to the subject of this chapter should be addressed to—

THE SECRETARY AND TREASURER, BANK OF BENGAL,
Public Debt Office, Calcutta.

Provincial Debenture Loans.

227. The rules in force for Government securities are generally applicable to these debentures, except that interest cannot be paid elsewhere than at the places mentioned in them. Payments of interest will be reported to the Presidency Bank in schedules similar to those in use for payments on account of Government securities.

1. In some cases a payment on account of profits is added to the fixed rate of interest paid upon Provincial Debentures. In such cases the Local Government will declare, by a notification in the Gazette, the amount to be added on this account to the payment of interest. For example, it will declare that, in addition to the fixed interest payment of R4 (or other sum) per cent. due on April 1st 189 , further amount of annas per cent. will be paid on account of profits. The whole amount of the payment, including that which represents the profits, will be treated in the accounts as a payment on account of interest, and no adjustment between the Civil and Public Works Departments is required on account of it.

2. The Government of the North-Western Provinces have directed that, in the case of their Provincial Debentures, a debenture may be renewed in the name of the heir (or legal representative) of the holder, on being signed by him for renewal (see Art. 200) and on the district officer endorsing on the debenture a certificate that the person so signing is the heir or legal representative of the holder.

(28th List, 15-3-97.)

Chapter 13.—Interest on Government Paper.

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Enfacement for payment.

178. Interest on Securities of the Government of India can be made payable at any Indian Treasury on application to the Public Debt Office, Bank of Bengal, Calcutta. The note must be forwarded with the application, and it will be returned enfaced for payment as desired, and bearing an endorsement in the following form under the initials of the Superintendent of the Public Debt Office:—Interest for the half-year, or up to 18 , paid on this note.

N.B.—In the case of new notes on the reverse of which provision has been made for recording each payment, this endorsement is unnecessary.

(*a*) Notes enfaced for payment of interest at any treasury in Madras or Bombay may, on the application of the holder, be transferred by the treasury in Madras to the Presidency Bank of Madras, and by the treasury in Bombay to the Presidency Bank of Bombay. Before making the transfer the treasury officer will see (1) that the note is enfaced for payment of interest at his treasury and is entered on his register (Art. 179), (2) that the application is made by the holder, (3) that there are vacant spaces on the back of the note for endorsements and for noting interest payments, and (4) that there is space on the face of the note for the order for transfer. If satisfied on these points and if no other objection occurs to him, the treasury officer will write the words "enfacement cancelled" with his signature and official designation across the existing enfacement on the note, and under it fill up the new enfacement making the interest payable at the Bank of Madras or Bombay as the case may be. He will simultaneously note the transfer in his register (Art. 179) and send advice to the Public Debt Office, Calcutta, and the Bank concerned in Form 20.

(*b*) Notes enfaced for payment of interest at the Presidency towns of Madras and Bombay may, on the application of the holder, be transferred by the Bank of Madras to any treasury in the Madras Presidency, and by the Bank of Bombay to any treasury in the Bombay Presidency. In these cases advice of transfer should be sent to the treasury and to the Public Debt Office, Bank of Bengal, Calcutta, as prescribed in the preceding rule.

1. For the purposes of clauses (*a*) and (*b*) above, Treasuries in Berar are treated as if they were in the Bombay Presidency. [To have effect from 1st April 1892.]

(*c*) In all other cases of re-transfer, application should be made to the Public Debt Office, Bank of Bengal, Calcutta, either through the treasury at which the interest is payable, or direct to the Public Debt Office.

(*d*) As an exception to the above rules, the Public Debt Office in Calcutta requires the renewal of all notes on which the payment of interest is re-transferred to Calcutta.

(*e*) Notes on which interest is payable in the Presidency of Madras or of Bombay, can be transferred to the London register by the Bank of the Presidency concerned.

Register of enfaced Notes.

179. When advice of an enfacement is received by a Treasury Officer from the Public Debt Office, he will make the requisite entry in a register form 21 : a separate section of the register being set apart for the notes of each loan.

180. A list of current loans is appended.

3rd 4 per cent. Loan of	1832-33,	dated	1st May 1832.
4th	„	„	1835-36,	„	31st March 1836.
5th	„	„	1842-43,	„	1st February 1843.
6th	„	„	1854-55,	„	30th June 1854.
7th	„	„	1865,	„	1st May 1865.
4 per cent. reduced Loan of	1879,	„	16th January 1879.
3½ per cent. Loan of	1853-54,	„	28th February 1854.
4½	„	„	1878,	„	15th September 1878.
4½	„	„	1879,	„	15th September 1879.
7 shillings sterling per cent. portion of	do.	15th September 1879.

1. The Mysore Family 4 per cent. Loan of 1862, and the Bhonsla Family Temples 5 per cent. Notes are little known. The reduced 4 per cent. Loan of 1881, the sicca 4 per cent. Loans of 1824-25 and 1828-29, the 4 per cent. Stock Receipt Loan of April 1854, the 4½ per cent. Loan of 1870, the 5 per cent. Loans of 1825-26, 1841-42, 1854-55, 1856-57, and the 5½ per cent. Loan of 1859-60 have been in the main paid off, though some notes are still outstanding, and bear no interest.

181. A list of notes on which interest is payable at any Treasury on the 31st December of each year should be compiled from this register as soon as possible after the close of the year and forwarded to the Public Debt Office, Calcutta. The list will be in the form of the register, but the column of remarks will be blank and there should be a separate list for each loan.

Payment of Interest.*

182. Payment at Mofussil Treasuries of interest upon Promissory Notes of the Government of India is made subject to the following conditions, that is to say—

First—That the person to whose, or to whose agent's receipt, payment is made, is either the person in whose name the note was originally issued, or one who derives his title from the said

* Interest at treasuries is necessarily paid for full half-years, but as between seller and purchaser of promissory notes the interest is ordinarily calculated as follows :—

I.—Interest to be paid by the month, each month to be taken as one-twelfth of a year, and to consist of thirty days or parts.

II.—In cases where it may be necessary to calculate interest on the fractional parts of a month of thirty-one days, the extra day is to be struck out.

person by a regular chain of endorsements of the form described in Art. 183.

Second—That all the endorsements upon the note, whether of transfer or of payment of interest, are clear and distinct; that there are no cross-endorsements, and that there remains room for a clear and distinct endorsement for renewal and for interest accrued.

Third—That the note itself is not mutilated or torn. (Division into an upper and a lower half does not reckon as mutilation if the two halves are firmly rejoined.)

183. The form of endorsement referred to in the first condition must be on of the two following:—

Pay to C. D. (Signed) A. B.	Pay to C. D. or order. (Signed) A. B.

in which A. B., the endorser, is either a personal name, without addition of official capacity or of legal status (such as administrator, &c.) or is the name or usual signature of a well-known Bank; A. B. being the holder according to the tenor of the note and endorsements, preceding that signed by himself. There are, however, certain exceptions to this Rule, for which see notes 1, 2 and 3 under Art. 187.

1. An endorsement or receipt by a Native female must be attested by the signatures of at least two respectable witnesses and authenticated in the manner prescribed in Art. 194 (*a*).

2. Notice of any private trust in an endorsement or receipt for interest is inadmissible.

3. A note, blank endorsed by the holder, is not receivable at any Government Treasury or at the Public Debt Offices in the Presidency Towns. The holder of any such security will therefore be required to specially endorse the same before submitting it for payment of interest.

4. Notes held by Native ruling chiefs as state property are issued in a special form; interest on such notes is payable to the Ruling Chief for the time being.

184. If the person who presents the note for payment of interest claims in any other way or under an endorsement of any other form than that above specified, or if the endorsements are not clear and distinct, or the note mutilated or torn, the Treasury Officer will refuse payment of interest and require the claimant, if he desires such payment to be continued, to take the measures prescribed in the rules for obtaining a renewed note in his own favour.

The holder of a note may also be required to receipt the same for renewal in all or any of the following cases, and in any of them payment of any further interest on such note may be refused until the note is renewed:—

(1) If the note has been enfaced for payment of interest at a mofussil Treasury, and the holder thereof is desirous of altering the place of payment.

(2) If only sufficient room remains on the back of the note for one further endorsement, or when any word or words is or are written upon the note across any existing endorsement or endorsements, all cross-endorsements being strictly prohibited.

(3) If the note is torn or in any way damaged or crowded with writing, or unfit, in the opinion of the officer before whom it is produced for payment of interest, for receiving endorsement.

(4) If, in the opinion of such last-mentioned officer, the title of the person presenting the note for payment of interest is irregular or not fully proved.

(5) If the note in question being a counterpart note issued under the provision of Art. 185 has ceased to be the property of a minor, or to belong to an estate in which administration is limited to interest.

185. In the case of any note which is the property of a minor or belongs to an estate in which administration is limited to interest, the Public Debt Office at Calcutta, upon such note being deposited with it, issues to the holder of such note a counterpart thereof, having the words "counterpart, not negotiable" stamped across the face thereof, and further payments of interest may be recorded upon such counterpart. Whenever such note ceases to be the property of a minor, or ceases to belong to an estate in which administration is limited to interest, the further payment of interest in respect of the note may be refused, until the first or any subsequent counterpart (as the case may be) issued in respect of it has been receipted and renewed in the manner provided in the last preceding rule. Upon such counterpart being receipted and renewed as aforesaid, the same, together with the original note and any preceding counterpart issued in respect thereof, will be cancelled.

186. No payment of interest and no record or acknowledgment of the payment of interest and no issue of a counterpart note under the preceding rules is to be deemed or taken to be an acknowledgment of the title of the holder of any note.

187. It should be noted that if A. B. is, according to the tenor of note or endorsements, holder in any other than his personal capacity, an endorsement is not legally valid if it is made in his personal capacity only, whereas if it is made in any other capacity, the Treasury Officer must, in conformity with the present orders, require renewal to be applied for. One effect of this order, therefore, is to cause reference to be made to the Public Debt Office in every case of endorsement by such a holder, except in the cases mentioned in notes 1, 2 and 3 to this article:—

1. An exception is made in favour of the chain of endorsements beginning with the Account Officer in whose custody notes are held under Chapter 11 of this Code, and ending with the person on whose account the securities were held, or to whom they are returned. The Treasury Officer may admit endorsements which are manifestly the record of a transaction of this character.

2. In the case also of the public offices named below, a Government security may be made or endorsed payable to, or to the order of, the holder for the time being of the offices, by the name of the office;—

Office of Comptroller and Auditor-General.
" Accountants-General.
" Comptrollers.
" Controllers of Military Accounts.
" Accountant-General, Military Department.
" Accountant General, Public Works Department.
" Examiners of Public Works Accounts.
" Examiner of Military Works Accounts.
" Examiner of Telegraph Accounts.
" Secretaries to the Government of India.
" Secretaries to Local Governments and Administrations.

Office of Secretaries to Board of Revenue.
" Commissioners.
" Collectors, Magistrates, Judges.
" Deputy Commissioners.
" Treasury Officers.
" Directors of Public Instruction.
" Inspectors of Schools.
" Inspectors-General, Jails.
" Inspectors-General of Registration.
" Inspectors-General of Police.
" Deputy and Assistant Inspector-General of Police.
" District Superintendents of Police.
" Political Residents.
" Political Agents.
" Commissary General-in-Chief.
"

Office of Commissaries-General.
" Executive Commissariat Officers.
" Superintending Engineers.
" Executive Engineers.
" Masters of the Mint.
" Director-General of Post Office.
" Post Masters-General and Deputy Post Masters-General.
" Director-General of Telegraphs.
Office of Presiding Officers of Courts and Officers empowered by the Code of Criminal Procedure to require the execution of bonds.
" Registrar of all Presidency Small Cause Courts.
" Managers of State Railways.
" Commanding Officers of Regiments.
" Assistant Commissioner of Salt and Abkari Revenue, Madras.
Office of Consulting Architect to Government (Madras).

3. Government securities may be held and negotiated by any bodies corporate with perpetual succession and a common seal, but in practice there are so many questions to be considered, such as the wording of the Act or the bye-laws by which a Public Body or Corporation is governed, that great caution should be exercised regarding securities so held and reference made to the Accountant-General in any case of doubt.

188. It may be noted that there are many cases in which endorsements of other forms than those described in Art. 183 are perfectly legal and admissible; and the Treasury Officer is directed in various rules in this chapter to attest and register documents in support of such endorsements. But it is desirable that after any such endorsement has been made or proceeding taken, the admissibility of it may be tested by the Public Debt Office, so as to prevent any disputes as to title; and with this view, the holders of such notes are, pending their renewal, debarred the privilege of receiving interest elsewhere than at Calcutta, where alone, by the literal terms of the note, it is payable.

189. On presentation of a Government security for the realisation of interest due, it is necessary to see that it has been duly enfaced for the payment of interest at the treasury, and that advice of the same has been received and registered. Interest should not be paid on a Government security unless duly enfaced; also, if the Superintendent's endorsement, mentioned in Art. 178, is not on the note, the Treasury Officer cannot pay interest, but must return the note to the Public Debt Office, in order that the omission may be supplied.

Also, if interest has been left undrawn for many years and no satisfactory explanation of this is offered, further interest should not be paid without a special reference to the Public Debt Office to ascertain that there is no objection to such payment.

1. If the notes are a first issue under an open loan, or are in the form containing on the back cages for record of payment of interest, no Superintendent's endorsement is required or should be called for.

190. At each treasury will be kept a supply of the prescribed form of receipt for interest (Form 22, quarter foolscap size), which will be given on application to any person proposing to draw interest.

The following instructions are printed on the back of the receipt, and should be attended to. Personal attendance of the holder is not necessary, but the notes on which interest is drawn must be produced for endorsement of the payment.

N.B.—1. A separate receipt must be given for the notes of each Loan; but any number of notes of the same Loan may be entered in the same receipt if the interest is payable to the same person.

2. The whole of the interest due on a note must always be taken. Partial payments are not allowed.

3 Receipts for interest on Government securities are exempt from stamp duty.

4. Signatures in native character must be translated, and signature of native females attested in the manner prescribed in Art. 194 (*a*).

5. The promissory note or notes must be produced with the receipt. If a form is printed on the back of the note (as is the case with all renewed after May 1881), the paying officer will enter a note of the payment; but if the promissory note bears no such form, then a receipt for interest must also be given on the back of the note, thus—

"Received interest for half-years ending R

X. Y., (Signed A. B.)

Treasury Officer.

6. If the back of the note is full of endorsements and there is no space for a further clean endorsement, the Treasury Officer should decline to pay interest, and require the holder to send his note in for renewal.

7. On application at the Treasury, or Public Debt Office, promissory notes may be converted into stock certificates, in which case the interest is paid by warrant, which will be delivered to the holder by the Treasury Officer upon receipt from the Public Debt Office; or, on application, the warrant will be sent direct to the holder through the Post.

Payment of interest to joint-holders.

191. No payment of interest should be made to one or more of several joint-holders of a Government security except upon production by such one or more of a written authority to give a discharge on behalf of the others. To facilitate production of such authority, Form 23 is supplied free of cost to joint-holders for use by them, and a supply of this form should be kept for the purpose at the Public Debt Offices and at all treasuries at which interest is paid on Government securities. The use of the form is not compulsory; and holders of Promissory notes may use their own forms of authority, if they prefer to do so; but they should be encouraged to use the prescribed form, as less likelihood of mistake will be incurred.

1. Any such letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint-holders of a Government security to give on behalf of the other or others of them a discharge for interest payable on such security or on any renewed security issued in lieu thereof, is exempt from stamp duty under Government of India, Finance and Commerce Department Notification No. 3713, dated 2nd September 1891.

Record of payment.

192. The payments made will be entered by the Treasury Officer in registers in Form 24, subordinate to the cash book, of which there should be two, one for ordinary 4 per cent. Loans, and the other for other loans, and corresponding schedules with receipts should be sent up with the lists of payments.

1. In the preparation of interest receipts and registers, all details, especially the numbers, amounts, and the numbers of the half-years, or the periods for which interest is paid, must be correctly filled in; due attention to this will save much needless correspondence.

193. The signature of a proprietor or of an agent, whether for interest or sale, given on paper pasted to a Government security (even where the paper is a slip joining together the two halves of the note), is inadmissible; the signature must be entered on the back of the *security itself*, and within the limit of the plate-mark on the face of the note.

Crossed receipts being inadmissible on the backs of Government securities with reference to the subjoined notice, published at page 238 of the *Calcutta Gazette*, dated 22nd February 1865, care should be taken that every entry on the back of a Government security is made to take up as little space as possible.

"Whereas much inconvenience and difficulty is experienced in the Loan and Interest Departments of this office in tracing endorsements and receipts for interest written across the reverse of Government promissory notes presented for renewal or interest, notice is hereby given, with the sanction of Government, that in future cross receipts for interest will not be accepted, or further interest paid upon any note, the reverse of which is filled up. The holders of notes so filled up can obtain new notes on application to the Loan Office, and on payment of the usual fees."

1. Cross receipts for interest paid may be allowed as a special case when Government promissory notes are sent to the Public Debt Office for renewal.

Endorsement to a new owner.

194. When interest is claimed on a Government promissory note, and it is found that the note bears an endorsement showing that it has been transferred to another owner, or that a new signature is appended to the receipt for interest, attention must be given to the following points:—

(*a*) The note may have been endorsed by its former owner.

If the endorsement be in English, it will be enough to see that there is no reason to question the signature.

If the endorsement be in any native language, under it should be written a full and literal translation in English.

If the endorsement bears the signature of a native female, it must be attested by the signatures of two respectable witnesses, who must appear before the Treasury Officer (or a Sub-Treasury Officer who is qualified to take and record evidence, provided that he is not a mere ministerial officer, or before a Justice of the Peace) to testify to the genuineness of the endorsement. Such officer should authenticate the examination in the following form:—

"Examined before me."

(Signed) A. B., *Treasury Officer.*

(*b*) The note may have been endorsed by the attorney of the former owners.

In this case the Treasury Officer is to refuse payment of interest and to require the claimant, if he desires such payment to be continued, to have the note renewed in his own favour.

(*c*) It may have been endorsed by the heir, executor, or administrator of an estate.

In this case the Treasury Officer will also refuse payment of interest, unless the claim is supported by a certificate under Act VII of 1889 (for that class of persons not usually designated British subjects), or a probate or letters of administration (in the case of British subjects) from a court of competent jurisdiction within whose limits and jurisdiction the deceased's estate is situated; and must register such certificate, probate, or letters of administration (Art. 215), and enter them on the reverse of the note, immediately under the endorsement, to the validity of which they are to testify,

care being taken that a certificate to realize interest only is not admitted in support of a transfer endorsement.

195. In case of every endorsement or signature supported by a document requiring registration under Art. 215, the number which the document bears in that register, with the date of registry, must be noted on the back of the note immediately below such signature, and attested by the Treasury Officer's initials, *e.g.*,—

*Interest Power No.*_____ *of*_____

(Signed) A. B., *Treasury Officer.*

96. Owners of securities held in foreign territories should take out letters of administration from British Indian courts in order to deal with them in British India.

Case of Death.

197. Under ordinary circumstances, and unless the right is openly and expressly disputed, property in promissory notes, standing in or endorsed into the names of more than one proprietor, lapses to the survivor or survivors; but in all cases in which a joint-proprietor of a note is stated to have deceased, proof of decease, either in the shape of a solemn affidavit or affirmation of the knowledge of such decease, made by respectable and uninterested parties before a Justice of the Peace or other judicial officer, or in the shape of a burial certificate, copied from the usual registers and attested by the proper authority, or other satisfactory evidence, should be required to be produced, and when produced should be registered, and entry made on the note, in the following form, below the signatures of the survivors:—

"Proof of death of_____, registered No _____of_____."

(Signed) A. B., *Treasury Officer.*

1. In the first blank would be placed the full names of the person deceased; in the next the number of the entry in the form given in Art. 215, and in the third, the initial letter under which the entry has been made, and the year.

Case of Marriage.

198. When promissory notes stand in or are endorsed into the name of any European female unmarried, the property in such notes passed on marriage contracted before 1st January 1866 (unless there was proof of any settlement to the contrary) to the husband, and the husband can, on production of the usual marriage certificate (such certificate being a true extract from the marriage register, attested by the proper authority and bearing a date prior to 1st January 1866), draw interest upon, or otherwise negotiate, promissory notes, the property of his wife before her marriage with him. In these cases, the proof of marriage should be registered, and an entry made on the back of the note, underneath the husband's signature, in the following form:—

"Certificate of marriage of_____to_____

on the_____ 18____, registered No._____of_____.

(Signed) A. B., *Treasury Officer.*

1. The blanks will be filled up with the names of wife and husband, date of the marriage, and the number of the register, in the form given in Art. 215.

199. But in cases of marriages contracted on or after 1st January 1866, the wife, under section 4 of the Indian Succession Act, X of 1865, given below, has the power, without her husband's consent, to draw interest on, or to sell, Government securities standing in her own name :—

"No person shall, by marriage, acquire any interest in the property of the person he or she marries, nor become incapable of doing any act in respect of his or her own property which he or she could have done if unmarried.

Renewal of Notes.

200. The holder of any note requiring renewal may procure a renewed note in lieu of his original security in any of the following ways, that is to say, he may present it duly receipted either in person or through a representative at (1) Public Debt Office, Bank of Bengal, Calcutta; or (2) at a Government Treasury for transmission to that Office; or (3) at the Banks of Madras and Bombay, who, as agents of the said Bank of Bengal, may either renew such notes on their own responsibility, or may forward them to the Public Debt Office for renewal. In the case of notes sent to or presented direct to the Public Debt Office for renewal, claims for renewal will be disposed of by the Secretary, Bank of Bengal, and in the case of notes presented for renewal at the Bank of Madras or Bombay, and renewed by them on their own responsibility, the claims will be disposed of by the Secretary of the Bank concerned.

201. If the notes are presented to a Treasury Officer, he will despatch the notes in halves, by post, registered; the upper halves should be despatched first, the lower ones being sent on receipt of acknowledgment of the upper halves. Care should be taken that the due registry in the Treasury Office of all documents connected with transactions entered on the back of the notes is correctly certified against each transaction :—

(*a*) In the receipt for renewal, the name of the payee of the new note should be correctly and legibly written.

(*b*) In the case of notes required in favour of a European female, her condition in life (unmarried, married or widow) should be stated.

(*c*) In the cases of married women whose marriages were solemnized before 1st January 1866, the consent of the husband should be obtained and duly certified on the notes by the Treasury Officer.

NOTE.—Before despatching a note to the Public Debt Office, the Treasury Officer must be careful to see that the interest due up to the last half-yearly date has been drawn except in cases where there is any doubt in respect to the endorsements or where the interest has been left undrawn for several years.

202. A note tendered for renewal must be receipted on the reverse as follows :—

"Received in lieu hereof of a renewed note in the name of_____ with interest payable at_____

_____

Signature of holder."

203. If a person tendering a note for renewal applies for more than one

note in lieu of the note tendered, the latter must be receipted on the reverse as follows, or as near thereto as circumstances will admit :—

"Received in lieu of the within two (or more) notes for ₹ ——— respectively in the name of ———, with interest payable at ———

Signature of holder."

204. If a person tendering more than one note for renewal applies for one consolidated note in lieu of the notes tendered, the latter must be receipted as follows, or as near thereto as circumstances will admit :—

"Received in lieu of the within a new note in the name of ——— for ₹ ——— by consolidation with Promissory Notes or Note Nos. ——— (mentioning the numbers and the amounts of the other notes to be consolidated with it) with interest payable at ———

Signature of holder."

205. The form of receipt mentioned in the foregoing rules must be very clearly and correctly written, and there must be no ambiguity as to the name of the payee of the new note. The holder's signature should agree letter for letter with the name in the body of the note, or in the transferring endorsement, as the case may be; the usual signature may be added below.

206. The following fees are payable in respect of applications for renewal or issue of a duplicate note :—

For each note four annas per cent. if the new note does not exceed ₹400, and one rupee if the new note exceeds that sum.

The fact of receipt of the fee should be recorded on the back of the note by the Treasury Officer and the amount credited in the cash account as Renewal fee on G. P. Note for ₹ , as per advice No. dated to the Public Debt Office, Calcutta, care being taken that the No. and date of the advice (Form 25) are entered in the cash account before the advice is despatched.

1. Postage stamps are not received.
2. The cancellation of coupons attached to a note in view to re-issue of the note without coupons involves a fee of ₹5.

207. Notes, the property of minors or belonging to an estate in which certificate of administration is limited to the realization of interest, of which the backs are filled up, should be sent with an application to the Public Debt Office for issue of a counterpart note having the words "Counterpart not negotiable" stamped across the face thereof.

208. When a Government Promissory Note receipted for renewal comes before the Public Debt Office, and the title appears defective, the Public Debt Office will not pass an order for the payment of interest until such title is cleared, or the following procedure is adopted.

209. Where the defect is formal only, so that there is no practical risk in overlooking it, the note may be renewed at once under a bond of indemnity which should be for the value of the security and the interest payable for six years from date of such renewal.

210. If the defect, however, be a serious one, which it would be inadvisable to overlook, or, if the holder, where the defect is formal, refuses to enter into the bond mentioned in the preceding article, then the Public Debt

Office will refuse to renew the note, or pay interest until the defects in title be cured by the holder. But in cases where the note belongs to a minor, and representation is limited to interest, a counterpart note is issued by the Public Debt Office without further question.

211. Except in the case of estate paper where representation is limited by order of Court, and there is no question of defective title, no counterpart can be issued without the special sanction of the Comptroller-General.

Consolidation and Sub-division of Notes.

212. Notes of the same loan, on which interest has been paid up to the same date, may be consolidated or sub-divided at the option of the proprietors, notes being only issued for ₹100 or multiples of ₹100. Every note so to be consolidated or sub-divided should be endorsed by the proprietor in one of the following forms :—

"Received in lieu of the within a new note for ₹———by consolidation with promissory note No.———(mentioning the numbers and amounts of the other notes desired to be consolidated with it);" or—

"Received two (or more) notes in lieu of the within for ₹———respectively."

The usual fee of one rupee is leviable upon each *new* note issued in consolidation or sub-division, but no fee is charged when notes of a consolidated loan are issued in exchange for those of other loans.

213. Debentures repayable on different dates, or at different treasuries, cannot be consolidated; and notes of sicca loans cannot be sub-divided.

Conversion of Notes.

214. Proprietors of notes of the sicca rupee loans desirous of converting them into the Government rupee loan of 1842-43, of 1854-55, or of 1865, or proprietors who may wish to consolidate their several 4 per cent. Loan Notes into one of the above loans, may effect the same (*vide* Appendix E); no fees are charged on notes so issued.

1. A fee of one rupee for each new note issued is charged for a transfer from one of the consolidated loans into another.

Registration of Powers-of-Attorney, &c.

215. A register of powers-of-attorney, probates, certificates, or other documents connected with the transfer of, or drawing of interest on, Government securities, will be kept by the Treasury Officer in Form 26.

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.

2. In the case of probates, &c., and orders of court, the name of the court, and any number it may have assigned to its order, may, with advantage, be noted in the column of "Date of document."

216. Each document will be registered under the initial of the surname in column 3, which will be in the case of—

Powers-of-attorney . . .	That of the grantor.
Probates or letters of administration .	„ „ deceased.
Certificates for administration of minors' estates	„ „ minor
Certificates of death or marriage .	„ „ persons deceased or married.

217. In the case of powers-of-attorney, probates, or certificates of administration, care must be taken to record the limitations of the power conveyed, so

that transfers may not be admitted under powers to realize interest only. Special attention is requested to section 8 of Act VII of 1889 under which the Government securities on which certificate-holders are empowered to receive interest, or which they are empowered to negotiate, must be described in the certificate. The list of securities covered by the certificate should be copied into column 5.

Certificates granted under Act VII of 1889 entitling the holder to draw interest on Government securities should bear stamp duty with reference to the value of the securities and not with reference to the amount of interest to be drawn.

218. All powers-of-attorney, certificates under Act VII of 1889, probates or letters of administration, proofs of death and marriage, and other documents connected with the transfer, &c., of promissory notes, when duly registered, will be endorsed in the following form :—

"Register No. ——————————."

The *188* . (Signed) A. B., *Treasury Officer.*

1. The blanks will be filled up with the number of the register, the name of the district and the date of registry.

Stamp Duty.

219. No power-of-attorney to sell, or to realize interest on, Government securities, and no letter of administration or certificate under Act VII of 1889, will be registered unless duly stamped, save when it is exempt from stamp duty by law or notification under the Stamp Act (*e.g.*, the power mentioned in Art. 191) ; but it may be assumed that a letter of administration or certificate issued by a competent court is sufficiently stamped unless that is manifestly and on the face of it not the case.

220. Powers-of-attorney granted by a number of persons having separate legal existence require to be stamped to a value equal to the aggregate amount of duty which would have to be paid if each person had executed a separate power.

Rules regarding Powers-of-Attorney.

221. Attention is required to the following rules regarding powers-of-attorney :—

(*a*) Powers in favour of a house of business, without specifying the individual members at the time composing the house, are inadmissible.

(*b*) Powers not in favour of A and B "jointly and severally," require that both A and B should sign in any transactions done in virtue of such powers.

(*c*) General powers, *i.e.*, powers relating to all notes standing in the name of the grantor, are not held to apply to promissory notes in which the grantor is interested jointly with others, unless they contain a special clause to that effect, or a specification of the notes.

Registry of endorsements.

222. With a view to protect the holders of Government promissory notes from risk in transmitting their notes by post, Treasury Officers are authorised to register the endorsements on notes presented to them for this purpose, but should further warn holders of the advisability of forwarding the upper and lower halves with the same precautions as are taken by Treasury Officers in despatching notes for renewal. (Art. 201.)

Procedure on loss of note.

223. When a promissory note is said to have been lost and the alleged proprietor is desirous of applying for the issue of a duplicate, he should be directed to advertise the loss of the note, without delay, in three successive issues of the *Gazette of India*, and also in the local Government Gazette. He should further address the Secretary and Treasurer, Bank of Bengal, on the subject, fully detailing the circumstances attending the loss of the note, and the dates and pages of the *Gazette of India* in which his notice appeared, at the same time furnishing any proof he may possess of the note having been his property.—See also Financial Department Notification No. 112, dated 6th April 1883, *Gazette of India*, dated 7th April 1883, page 171, and Financial Department No. 96, dated 7th January 1888, paras. 17 to 22, *Gazette of India*, dated 7th January 1888, page 6.

Erasures.

224. Every erasure in an endorsement should be accompanied by an explanation in writing, to be produced by the proprietor of the note at the time of its presentation at the District Officer's Office, and every cancellation of an endorsement should be made under the signature of the proprietor of the note for the time being.

Vernacular documents to be translated.

225. No document in any native character will be received by the Public Debt Office unless accompanied by a translation in English, authenticated by a responsible officer.

References to Public Debt Office.

226. All communications on matters of detail relating to the subject of this chapter should be addressed to—

THE SECRETARY AND TREASURER, BANK OF BENGAL,

Public Debt Office, Calcutta.

Provincial Debenture Loans.

227. The rules in force for Government securities are generally applicable to these debentures, except that interest cannot be paid elsewhere than at the places mentioned in them. Payments of interest will be reported to the Presidency Bank in schedules similar to those in use for payments on account of Government securities.

1. In some cases a payment on account of profits is added to the fixed rate of interest paid upon Provincial Debentures. In such cases, the Local Government will declare, by a notification in the Gazette, the amount to be added on this account to the payment of interest. For example, it will declare that, in addition to the fixed interest payment of ₹4 (or other sum) per cent. due on April 1st, 189 , further amount of annas per cent. will be paid on account of profits. The whole amount of the payment, including that which represents the profits, will be treated in the accounts as a payment on account of interest; and no adjustment between the Civil and Public Works Departments is required on account of it.

2. The Government of the North-Western Provinces have directed that, in the case of their Provincial Debentures, a debenture may be renewed in the name of the heir (or legal representative) of the holder, on being signed by him for renewal (see Art. 200), and on the district officer endorsing on the debenture a certificate that the person so signing is the heir or legal representative of the holder.

Chapter 14.—Stock Certificates.

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Nature of Security.

228. Stock certificates of debt are issued from the Public Debt Office, Calcutta, in lieu of promissory notes, under the Notification, Financial Department, No. 44 of 10th January 1867, Appendix E.

Stock certificates have the following advantages over Government Promissory Notes :—

(*a*) Government Promissory Notes can be converted into stock certificates and re-converted into promissory notes at any time, at the option of the holder.

(*b*) The holders of stock certificates are not required to present them in person or by agent when the interest becomes due. On application made, interest will be paid to stock certificate holders by warrants on any Government Treasury, which warrants will be sent by post, on the day the interest falls due, to the stock certificate holders direct, or through the Treasury Officer, as they may desire.

(*c*) Stock certificates are not negotiable by endorsement, and are consequently of no value in the hands of a wrongful holder, and the risks arising from the possession or repeated transmission of negotiable securities are thereby avoided.

(*d*) In the event of the loss of a stock certificate by theft, fire, &c., a fresh certificate will issue on satisfactory evidence of loss.

229. A stock certificate certifies that "A. B. is the registered proprietor of ₹000 of the per cent. loan of 18 , bearing interest from," &c. The 4½ per cent. Loan of 1878 is registered only under that of 1879; these loans being practically the same. Of the 4 per cent. Loans, registry is made under those of 1842-43, 1854-55, and 1865; but holders of paper of any of the 4 per cent. Loans may have themselves registered under any of the three specified; or may register portions under each of them. There is a register open for the 3½ per cent. Loan of 1853-54. 1893-74 N

Adjustment of Interest.

230. A person who applies for a stock certificate must first of all draw the interest due upon his promissory notes (or debentures). The stock certificate, if of the same loan as the promissory notes, will bear interest from the date up to which it has been drawn on the latter. But if the stock

certificate is applied for of another loan, then the interest is adjusted as follows :—

Applications for Stock Certificates of the Loan of 1865 :—

If the pro. notes are of the Loan of	and interest has been drawn till	interest will be paid up to	and the Stock Certificate will bear interest from
Sicca 1832-33 .	30th April . .	31st Oct. *i* . .	1st Nov.
	31st Oct. . .	30th April *i* . .	1st May.
1835-36 . .	29th Mar. . .	30th April *b* . .	1st May.
	29th Sep. . .	31st Oct. *b* . .	1st Nov.
1842-43 . .	31st Jan. . .	30th April *d* . .	1st May.
	31st July . .	31st Oct. *d* . .	1st Nov.
1854-55 . .	29th June . .	31st Oct. *f* . .	1st Nov.
	29th Dec. . .	30th April *f* . .	1st May.
Reduced 1879 .	15th Jan. . .	30th April *e* . .	1st May.
	15th July . .	30th Oct. *e* . .	1st Nov.

Applications for Stock Certificates of the Loan of 1842-43 :—

Sicca 1832-33 .	30th April . .	31st July *d* . .	1st Aug.
	31st Oct. . .	31st Jan. *d* . .	1st Feb.
1835-36 . .	29th Mar. . .	31st July *f* . .	1st Aug.
	29th Sep. . .	31st Jan. *f* . .	1st Feb.
1854-55 . .	29th June . .	31st July *b* . .	1st Aug.
	29th Dec. . .	31st Jan. *b* . .	1st Feb.
1865 . .	30th April . .	31st July *d* . .	1st Aug.
	31st Oct. . .	31st Jan. *d* . .	1st Feb.
Reduced 1879 .	15th Jan. . .	31st Jan. *a* . .	1st Feb.
	15th July . .	31st July *a* . .	1st Aug.

Applications for Stock Certificates of the Loan of 1854-55 :—

Sicca 1832-33 .	30th April . .	29th June *c* . .	30th June.
	31st Oct. . .	29th Dec. *c* . .	31st Dec.
1835-36 . .	29th Mar. . .	29th June *d* . .	30th June.
	29th Sep. . .	29th Dec. *d* . .	31st Dec.
1842-43 . .	31st Jan. . .	29th June *g* . .	30th June.
	31st July . .	29th Dec. *g* . .	31st Dec.
1865 . . .	30th April . .	29th June *c* . .	30th June.
	31st Oct. . .	29th Dec. *c* . .	31st Dec.
Reduced 1879 .	15th Jany. . .	29th June *h* . .	30th June.
	15th July . .	29th Dec. *h* . .	31st Dec.

					R	*a.*	*p.*	
b.	Interest for	$1\frac{1}{30}$	months,	*i.e.*	0	5	6·13	per R100.
a.	,,	$\frac{1}{30}$	,,	,,	0	2	8	,,
d.	,,	3	,,	,,	1	0	0	,,
f.	,,	$4\frac{1}{30}$	,,	,,	1	5	6·13	,,
i.	,,	6	,,	,,	2	0	0	,,
e.	,,	$3\frac{1}{30}$	,,	,,	1	2	8	,,
c.	,,	$1\frac{29}{30}$	,,	,,	0	10	5·86	,,
g.	,,	$4\frac{29}{30}$	,,	,,	1	10	5·86	,,
h.	,,	$5\frac{1}{30}$	,,	,,	1	13	2·91	,,

N B.—In calculating interest for broken periods the P. D. Office reckons a month to consist of thirty days.

1. Transfers of notes from one of the following Loans to another are allowed only in the months noted against each :—

Loans from which transferred	Loans to which transferred and months when permissible.	
1842-43	1854-55	1865
	July, January	May, June, July, November, December, January.
1854-55	1842-43	1865
	February, March, April, May, June, August, September, October, November, December.	November, December, May, June.
1865	1842-43	1854-55
	February, March, April, August, September, October.	July, August, September, October, January, February, March, April.

2. When a note of the sicca loan of 1832-33 is transferred, the interest is reckoned upon the old sicca value up to the date of receipt of the application, and upon the new issuable Government rupee value from that date till the end of the half-year for which interest is adjusted.

Adjustment for Sicca Rupees.

231. In the case of promissory notes of the Sicca Loan of 1832-33, there is a further adjustment of the principal, the applicant being allowed at his option to make up the principal to an even hundred by paying the difference in cash, or to receive back the excess over the even hundred. *E. g.*, the holder of a Sicca Note for ₹500=Government ₹533⅓, is allowed the option of receiving back the excess of ₹33⅓, in cash and a stock certificate for Government ₹500, or of paying up ₹66⅔ and receiving a stock certificate for Government ₹600.

1. The rate of batta on sicca rupee notes will be calculated at ₹6 10-8 per cent. in all treasuries in Bengal, Behar, and Orissa : ₹4-8 per cent. in all treasuries in the North-West and the Punjab ; and ₹6-8 per cent. in all treasuries in Madras and Bombay.

Form of Application.

232. The applicant for a stock certificate, after drawing all interest due, must endorse the notes (or debentures) under his signature, "Pay to the Viceroy and Governor-General of India in Council," and must make a list of them in Form No. 27.

233. The Treasury Officer is enjoined to give every assistance and instruction so that this form may be correctly prepared, and to see that due registry of all

documents in support of title to the notes or debentures be certified on their reverse, as prescribed in Chapter 13. He must also satisfy himself that the person who presents the application is the person he represents himself to be.

234. The Treasury Officer will now forward the application and the note (in halves) to the Secretary and Treasurer, Bank of Bengal, Public Debt Office, in a registered cover, insured as of the value of ₹100.

He will also be the channel of, and should facilitate, any necessary correspondence between the Public Debt Office and the applicant, so that any formal defects may be remedied, or objections raised by the Public Debt Office removed.

1. If there be any serious objection to any of the notes it will be better to return them to applicant for the necessary measures, and to submit a revised application for the remainder of the notes only.

235. If the papers are correct, the Treasury Officer will in due time receive for delivery to the applicant—

(1) The stock certificates applied for.
(2) An interest transfer receipt or pay order for the amount due on the conversion.

The former he will enter in a register (Form 28) and deliver to applicant, taking his receipt in the proper column. The latter he will deal with under Art. 237.

Payment of Interest.

236. The interest due on the stock certificates will be sent by the Public Debt Office to the treasury, without further application, upon the due date, or it will be sent to the holder direct on his written application. It will be sent in the form of a warrant and made payable to the order of the registered proprietor.

237. The Treasury Officer will register the warrants which he receives in a register of Interest Orders (Form 29), and he will deliver them either to the holder in person, or to his attorney (Art. 215), or to any one sent by either of these, and bearing a written and signed request for the delivery. The signature of the recipient will be taken in the register; and payment will thereafter be made at the treasury in the usual way, as on an ordinary authorized pay-order, the Treasury Officer being responsible, as in the case of all other payments, that the payment is made to the proper person.

238. In every case advice will have been received of the issue of the warrant, and these advices must be carefully kept as in the case of advices of bills.

239. The Treasury Officer is not required to advise the holder of the arrival of his interest warrant; the holder should know the dates on which to expect it. But if the holder leaves the interest order unapplied for for eight months, then the Treasury Officer should return it (together with the next following one, which he will have had for two months) to the Public Debt Office, and mark them off in the register as thus returned. The Public Debt Office will retain them till they are claimed.

Endorsement of Stock Certificates.

240. The following form of endorsement on a stock certificate serves most of the ordinary purposes of the holder:—

Received in lieu of this stock certificate for R000, Promissory Notes (*or debentures*) and stock certificates as by following detail:—

Promissory Note, Debenture, or Stock Certificate	Value of each	Interest, where payable	
TOTAL .			

Signed by holder, or his attorney,*
or his administrator or executor.*

Signed in my presence.

Treasury Officer of

Date.

241. By means of the endorsement, the holder can—

(1) If he wishes to sell his holding,—obtain Promissory Notes in his own name and endorse them in the usual way to the purchaser.

(2) If he wishes to sell part of his holding,—do as above for part, and obtain for the balance a stock certificate in his own name.

(3) If he wishes the payment of interest transferred to a new treasury,—apply for a stock certificate in the same terms as the one he holds, but with interest payable at another treasury.

(4) If he wishes to sub-divide his holding, or re-convert it into promissory notes (or debentures),—apply for stock certificates or promissory notes (or debentures), as he requires.

(5) If, being the administrator or executor of a holder's estate, he wishes to have the holding transferred to his own name as administrator or executor (or if he has the power, to his own or any other person's name, absolutely), he can obtain promissory notes and endorse them accordingly.

He may also consolidate two or more stock certificates, by endorsing all of them in the above form, with the addition of the words in italics below:—

"Received in lieu of this stock certificate for R000, *and of the stock certificates No. for R000, and No. for R000 of the same loan Total R000.*"

242. The Treasury Officer will receive the stock certificates as above endorsed and forward them to the Public Debt Office for issue of the necessary certi-

* In these cases the Treasury Officers must add the certificates required by Art. 194.

ficates or notes, which the Public Debt Office will return to the Treasury Officer for delivery to applicant. The Treasury Officer will pass them through the register (Form 28), Art. 235.

243. The Public Debt Office require certain fees for new promissory notes or debenture issued (see Chapter 13, Arts. 206 and 212); but new stock certificates are issued without fee.

244. The Public Debt Office will advise Treasury Officers of the issue of any stock certificate of which interest is payable at their treasury, as also of the cancelment of any such stock certificate. The proper entry should be made in the register (Form 28), Art. 235. These advices are independent of the letters forwarding stock certificates for delivery to the holders.

Chapter 15.—Deposits.

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Explanations.

245. Deposits proper are classified according to the department through which they are received. The usual classes are—

Revenue deposits.
Civil Court's deposits.
Criminal Court's deposits.

But other classes may be added under the orders of the Accountant-General, when necessary; the accounts are kept by separate items. Some deposits are classed as Personal Deposits, for which special forms are provided and the account kept of them is of the nature of a banking deposit account.

1. In provinces where all branches of the civil administration, revenue, criminal, and civil, are under the same officer, the system may be adopted of including all deposits of the district and subordinate courts in one register as *revenue* deposits; or the Treasury Officer may be directed to receive and keep accounts of all such deposits in exactly the same way as revenue deposits, but in separate registers and returns, under the designation of "Civil Courts and Magistrates' deposits."

2. Military deposits are dealt with under special rules. But at stations where there is no branch of the Bank of Bengal, an officer commanding a regiment of Bengal Cavalry may, when the cash in his regimental chest reaches a large amount, lodge a part of it as an ordinary deposit in the treasury: it should be shown as a revenue deposit.

Limitations.

246. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of competent authority, and also, if the amount could be credited to some known head in the Government accounts, to make representations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due, should at once be finally carried to the proper Budget head, and may not be placed in deposit.

1. Government promissory notes or other security deposits (not being cash) received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

247. The treatment of the following items as deposits is prohibited:—

(*a*) No pay, pension, or other allowance, should be placed in deposit on the ground of the absence of the payee, or for any other reason: in a district office pay should not be drawn till the claimant appears.

1. This prohibition does not extend to the balance of the cheque for payment of native military pensioners.

2. When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made the balance being placed in deposit.

(*b*) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to Government, and refunded, if necessary, on order of the appellate court. But compensation-fines (including costs in criminal cases) due to an injured party, and not to Government, should be kept in deposit till the appeal is decided.

(*c*) Refunds, whether of stamp or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them, after production of due authority; on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

248. The net sale-proceeds of impounded cattle are to be kept in deposit for three months, and if no claim be made within that time, are to be credited to the proper account.

The sale-proceeds of unclaimed property are not to be placed in deposit at all; under Act V of 1861, section 26, the property *itself* is to be kept for six months, but money realized by sale is at once (section 27) at the disposal of Government, and should be taken to credit of Law and Justice. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

1. If unclaimed property be perishable and be sold because it cannot be kept, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated under "Nature of deposit."

2. Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be transferred at convenient intervals to the magistrate for deposit.

3. The Police Department should have no deposits; property found by, or delivered up to, a police officer should be made over to the magistrate for deposit; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward, or other allowance payable to a police officer should be held undisbursed.

249. The funds of *quasi*-public institutions, even when aided by Government as dispensaries are, may not be placed in deposit without special sanction of Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit register, though the value be stated in money.

1. A single exception is made in a case where a district officer has to receive from a Native State a sum of money to be paid out to certain claimants; if the money is paid in coin of a native mint, it may be credited in the deposit register at its reputed value; repayments, which will be in the same coin, being of course charged at the same value.

Revenue Deposits—Repayments.

250. A person claiming refund of a deposit must produce an order of the court or authority which ordered acceptance of the deposit; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once, under his initials, both in the register of repayments (Form 30, from which a daily total is carried to the cash book) and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury

Officer will endorse this fact on the order and return it to the person presenting it.

1. When at a treasury which banks with a branch bank, a deposit is repaid by an order on the bank, the entry in the register of receipts will be made when the order is issued, and that in the register of repayments, when the repayment is reported in the daily bank sheet.

Form of Voucher.

251. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, the Government has directed that every order issued by a court or office for the payment of money from a Government treasury shall be in English, unless the presiding officer is unacquainted with that language. If the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the vernacular and in English.

1. Form 31 has been prescribed for the repayment order and voucher for deposits repaid.

Quarterly Certificate.

252. At the end of every quarter a certificate must be recorded on the extract register of receipts by every district officer not in personal charge of the treasury, that he has personally carefully examined the register, and that the entries are made with the utmost care and regularity.

1. This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

Annual Account Particulars.

253. In April of each year a list of the balances still outstanding of revenue deposits of more than one year's standing is to be made up in Form 32, with suitable change of heading. Deposits reported for lapse under Art. 255 are, however, to be excluded from the account particulars.

1. For example, the account particulars of April 1880 will show the balance on March 31st, 1880, of deposits received during 1878-79 and earlier years

The changes necessary to fit Form 32 for use as an account particulars are:

The heading would be—

Account Particulars of Deposits received at Treasury in 1878-79 and earlier years still outstanding on 1st April 1880.

In column 5—for *amount* read *balance* of each deposit.

In column 6—for *in the year of receipt* read *in the second year after receipt; for in the following year* read *in the third year after receipt.*

In the last column—for *transferred to account particulars* read *lapsed and credited to Government.*

2. The same details of the name of depositor and nature of deposit must be given in the account particulars as in the original extract receipt register, and an equal depth allowed to each entry for record of repayments.

254. A certificate from the Administrator of every personal ledger account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his *plus* and *minus* memorandum) should be transmitted along with the account particulars for other classes of deposits.

Lapses—Annual Account.

255. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the last year, and all balances unclaimed for more than three complete account years, will, at the close of March in each year, be credited to Government by means of transfer entries in the Accountant-General's Office. Of deposits or balances thus lapsing, the Treasury Officer must submit to the Accountant-General, immediately after 31st March, a list showing date of receipt, number of deposit, and balance at credit. Form 32A

1. Early in March the old registers of deposits should be taken up, and an extract made on ruled paper of those of each class which would in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the district officer, and any item, which in his opinion should not be so dealt with, should be struck out, and *at the same time* (if it be an item lapsing from age) entered on the first page of the annual account particulars for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly, if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st March each of these lists should be again checked with the register of receipts, wherein its items should be marked off as having lapsed and been credited on 31st March, and the total of the list should be deducted in the *plus* and *minus* memorandum from the balance shown at credit of the particular class of deposits, the list itself, signed by the district officer, being forwarded to the Accountant-General.

256. Deposits credited to Government under this rule cannot be repaid without the sanction of the Accountant-General, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in the cash book as a refund, and not debited to deposits. But the application for refund and the payment of the deposit should be recorded in the district register of receipts, so as to guard against a second repayment.

Civil and Criminal Courts' Deposits.

257. There are two methods in which the accounts of civil court and of criminal court deposits may be kept.

In the first of these, each deposit is separately paid into, and drawn from the treasury, upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this case the registers of receipt and repayment are kept, and the monthly and annual returns and lapsed lists submitted, by the Treasury Officer, in the manner above prescribed for revenue deposits, although the sets of registers and returns must all be kept separate from those of the revenue deposits. For these no further instructions are necessary.

1. This method is not desirable if the judge or magistrate is a separate officer from the district officer, and has to keep a separate set of deposit accounts for his own purposes.

258. According to the other method, the civil courts and magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the treasury which are taken to debit of the same personal account. These per-

sonal ledgers, and the corresponding accounts and returns, must be kept by Treasury Officers, in the form prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as civil court or criminal court deposits.

1. The Treasury Officer, in sending as his vouchers the paid orders of the civil court, should attach them to a covering list showing the number and amount of each.

259. The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the *details* of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form; and be worked on the same principle, as above prescribed for the Treasury Officer's accounts of revenue deposits. The civil court or magistrate in this case is responsible for the monthly detailed returns despatched to the Accountant-General (although the vouchers are sent by the Treasury Officer), for the quarterly certificate, and for the annual account particulars and statement of lapses,—*vide* Arts. 252 to 256.

260. The civil court or magistrate will incorporate with his own accounts and returns the deposit items of his subordinate courts, as a Treasury Officer does those of subordinate treasuries. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Accountant-General. Separate accounts will, of course, be kept for, and separate returns submitted by, the several Small Cause Courts.

1. It has been expressly ordered that a judge must initial each transaction of receipt or payment of a deposit just as a Treasury Officer does.
2. The *plus* and *minus* memorandum of the balance of deposits should be stated by the judge or magistrate upon the register of receipts transmitted to the Accountant-General.

261. In civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, &c.), the detailed control might, with the approbation of the chief judicial authorities, be left with the receiving court.

1. The receiving court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all in detail in a register of deposit receipts of the ordinary form, labelled "Sheriff's petty accounts," and repayment would be recorded in the similar separate register of repayments, both to be handled and attested like the general register. From these two separate registers daily totals would be carried into the general registers (though, of course, without numbers) and also into a register of the personal ledger form in which a daily balance would be struck; monthly totals of receipts and of payments on Sheriff's petty accounts would be noted on the extracts from the general registers submitted to the Accountant General, and lapses periodically reported.
2. The detailed instructions regarding these petty deposits would be prescribed, wherever the system was permitted, by the chief judicial authority and the Accountant-General in communication.

Agreement with Treasury.

262. When the different civil courts of a district bank with the civil treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a personal ledger account for each court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

263. To prevent disagreement between the deposit figures reported to the Accountant-General by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil

court does not usually receive money, but gives the intending depositor an order to the Treasury Officer to accept it; and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the deposit register till the Treasury Officer advises receipt. Similarly, it will ascertain from the treasury at the close of the month which of its payment warrants have been cashed, and detail at foot of its extract register of repayments the warrants which are unpaid, deducting their total from the total of the extract.

The Treasury Officer will furnish the court with a daily advice list of the sums received and paid, or advise the receipts and payments in a pass book as may be laid down by the Accountant-General.

1. When it is inconvenient for a depositor to proceed to the treasury with the court's order to lodge his deposit, it may be received by the court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury or sub-treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury there to obtain repayment of a deposit, the judge may pay him in cash, provided that there are in the court funds sufficient, whether of current deposit receipts or of the office permanent advance.

2. In these cases, however, the gross receipts and payments taking place at the court must be shown as remitted to and from the treasury, and the payments be supported by the paid orders. If the receipts are in excess of the payments, the excess will be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury will pay the excess to the court, which will thus recoup the permanent advance account.

3. No permanent advance should be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

264. When the list of lapses is made up by the judge or magistrate, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

Deposits for Loan.

265. Whenever it is necessary to open a new loan, a notification is inserted by Government in all Gazettes, and a general letter in the following terms circulated to Treasury Officers; the deposits on rejected tenders are returned to the depositors on surrender of the original deposit receipt, while those on accepted tenders are either so returned, or credited to the Government of India. The rules in this chapter do not further refer to these deposits.

"All sums tendered at Government treasuries as deposits on account of the loan advertised are to be accepted; a receipt should be given in the following form:—

DEPOSIT ON ACCOUNT 4 PER CENT. LOAN.

"Received from (*name of depositor with address in full*) the sum of R _____ as a deposit on account of the 4 per cent. Loan advertised in the *Gazette of India Extraordinary* of _____ 189 .

_____ 189 ..
_____ *Treasury.*

_____
Officer in charge of Treasury.

"These deposits must be entered in a register and carried to a separate sub-head in the cash account, *viz.*, 'Deposits for Loan.' As soon as it is quite certain that no more can be received in time for tenders to reach Calcutta on the forenoon of the day fixed for the opening of the tenders, a copy of the register should be despatched to Comptroller-General, Calcutta. The list should therefore reach Calcutta before noon of the day referred to.

"The list should be in the following form :—

DEPOSITS FOR LOAN, 189 .

No. of Deposit.	Name and address of Depositor.	Amount.

Orders respecting the disposal of deposits, the receipt of instalments of the loan, and the issue of promissory notes are communicated to Treasury Officers from time to time as may be necessary.

Chapter 16.—Local, Municipal, and Cantonment Funds.

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Explanation.

266. A Local Fund is thus defined in the Civil Service Regulations: "When revenue derived from special sources is devoted to special objects, and not to the general purposes of the Administration, whether Imperial or Provincial, the revenue so devoted forms a Local Fund."

267. The Government of India have directed that the transactions of all local funds, except the following—

Cantonment, Municipal, Port, Station, and Town Funds;
Educational, Dispensary, Hospital, and all other Trust or Endowment Funds;
Police Remount Funds; Persian Famine Relief Fund; Pilgrim's Lodging-house Fund;
Barea Tribute, Cotton improvement, Indus Conservancy and Registration Funds;

be incorporated with the public accounts; and have further ordered that "care must be taken not to employ the device of personal ledger accounts, so as to defeat the general policy now adopted, which is, that nothing shall be left outside the general accounts which can with propriety be brought within them."

1. No new fund should be created without a clear necessity; but in case any new fund is constituted which does not belong to one of the excluded classes just recited, the specific orders of the Government of India should be obtained as to whether it is to be kept outside the general accounts or incorporated therein.

268. As the incorporation of certain local funds in the general accounts is declared not to affect the appropriation of the funds, it is necessary that the accounts of receipts and disbursements of such funds as have district balances be kept in separate registers in the treasury, so that the balance may be worked out.

Incorporated Local Funds.

269. The transactions of all incorporated local funds, of which the Local Government desires that there shall be separate accounts or separate balances, will be entered in separate columns in the treasury registers, which allow one column for every such fund in the district. In some places it is arranged that only the totals of the transactions of the month shall be carried to the cash account and list of payments, a separate classified account, working up to these figures, being sent to the Accountant-General; in some places the Public Works expenditure is managed in connection with, and accounted for through, the Public Works Department. But in one or other of these ways, or along with the treasury accounts themselves, full details of all receipts and expenditure of each incorporated fund must be submitted to the Accountant-General.

Vouchers.

270. The forms of the vouchers on which money is drawn will naturally follow the form of account. If the account at the Treasury is a pure banking

account, money being paid in and drawn out without specification of the nature of receipt or expenditure, the Treasury Officer need only see that the voucher for payment is in proper form and signed by the proper officer, and that the amount does not exceed the amount at credit of the banking account. If the treasury account is the only detailed account, the same forms should be observed as in paying in and drawing money on Government account, and the Treasury Officer should scrutinise and pass the vouchers in the same way as he does in respect of claims on Government, and should also see that the amount demanded is at credit of the fund.

1. If the charges of any local fund are drawn from the treasury on detailed bills, the gross amounts should be charged in the accounts, the deductions on account of income-tax, fund subscription, &c., being credited by transfer in distinct entries—(*vide* chapter 18, Art 371, note 2.)

Excluded Local Funds.

271. The transactions of excluded local funds, so far as they pass through the treasury, may be accounted for under exactly the same forms as those of the incorporated funds; but the registers should be separate, and the totals should pass separately into the cash book. Unless the funds are very few in number, it is most convenient to have registers and totals for municipal and cantonment funds separate from those of other funds.

272. In those cases in which local funds, other than municipal and cantonment funds, merely bank with the treasury and are not controlled by the account department, the transactions may be recorded in the form used for personal deposits, but must be kept quite distinct, and must pass into the cash account as excluded local funds, and not as personal deposits.

1. Municipalities are ordinarily obliged to place their funds in a Government Treasury or a Bank or branch bank used as a Government Treasury, if there is one in or near the municipality.

2. Service stamps may not be used by a Local Fund officer, or any Government officer acting in a capacity connected with a Local Fund, incorporated or excluded, such as President or Secretary of a Local Fund Committee, but service labels may be used on the correspondence of a public officer acting as such, even though the correspondence may relate to the affairs of a Local Fund. The term Local Fund as used in this rule is intended to include municipalities and other similar bodies or institutions.

3. Cheques may not be drawn on a Government treasury or branch bank used as a treasury for sums below ₹10.

Cantonment Funds.

273. The transactions of Cantonment Funds are accounted for in accordance with special rules which are printed as Appendix F to this volume.

Plus and Minus Memorandum.

274. A *plus* and *minus* memorandum should be appended to the monthly accounts, showing for each local and municipal fund the balance at the beginning of the month, the amounts received and credited during the month, and those paid out during the month, and deducing the balance at the end of the month. In the case of local funds, which have a provincial balance only, the balance column should not be filled up.

Verification of Balances.

275. At the end of the year the Treasury Officer should verify the balances at credit of each fund, in communication with the Accountant-General on the one side, and the officer or committee administering the fund on the other. The balance on the Accountant-General's books is the balance acknowledged by the Government, and the Treasury Officer should follow it, and not the local accounts, as his standard.

Chapter 17.—Sanction: Powers of Governments.

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Classification of charges.

276. Service payments on Government account are divided, so far as regards the sanction necessary to support them, into two main classes, Imperial and Provincial, the particulars of the division varying in the different provinces.

Secretary of State's sanction.

277. The sanction of the Government of India in the Financial Department is generally sufficient authority for any expenditure from Indian Revenues; but in the following cases the sanction of the Secretary of State for India is necessary:—

(1) The creation of an appointment of which the salary exceeds ₹3,000 a year, whether permanently or temporarily. But in the case of a temporary appointment, the sanction need not necessarily be obtained previously to the appointment taking effect.

(2) The raising of the salary of a duly sanctioned appointment to an amount in excess of ₹5,000 a year, whether permanently by the grant of increased fixed allowances, or temporarily by the grant of fees, rewards, or honoraria.

(3) All orders involving expenditure for which the Civil Service Regulations or other authorised Code specifically declare that the sanction of the Secretary of State is necessary.

(4) Revisions of establishments which involve expenditure of more than ₹25,000 a year.

(N.B.—"Salary" includes all payments to officers from General revenues or from Local funds administered by Government, whether of the nature of fixed allowances or of fees, rewards or honoraria, and also the value of free quarters or house-rent.)

Exceptions—The sanction of the Government of India is sufficient for—

(*a*) the grant of travelling and conveyance allowances;

(*b*) the grant of deputation allowances, that is, of allowances in addition to other emoluments to officers placed on deputation, as defined in Article 94 of the Civil Service Regulations.

1. Any allowances which are in excess of those admissible under the Civil Service Regulations or other authorised codes require the sanction of the Secretary of State, if they come within the terms of clauses (1) and (2) above (subject to the exceptions mentioned), even though they are not specifically declared by such codes to require such sanction.

Imperial charges.

278. As regards Imperial charges, the general rule is that, without the previous consent of the Government of India, a Local Government has no authority to sanction, even provisionally, any charges of a permanent nature; nor any charge involving a debit against next year's grant. It may sanction—

(1) Increase of charge in a fixed establishment (non-gazetted), if met by an immediate equivalent reduction of permanent charge in the same establishment, or in a similar one in the same department.

(2) Petty increases, without equivalent reduction, if there be sufficient Budget provision under the same head of charge from savings of other than gazetted officers' salaries. Provided further that the aggregate of the increases sanctioned does not exceed ₹3,000 in any year, and no appointment of which the salary exceeds ₹50 a month is sanctioned without reference to the Government of India in the Financial Department.

(3) Revision of establishments subject to provincial Rules I (3), (4), (5) and last half of (7), given in Art. 283, provided that any additional expense involved be met either by an equivalent reduction in the same department, or by a permanent reduction of fixed expense in some other department, charged to the same major head.

All increases of establishment sanctioned under this rule should be reported to the Financial Department of the Government of India in quarterly statements. The sanctions may be held to have been confirmed unless exception is taken to any of them by the Financial Department on a review of the statements.

279. A Local Government has power to write off finally the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or other cause, without reporting such losses to the Government of India, except when (1) the loss exceeds ₹1,000 and falls upon Imperial revenues, or (2) shows some defect of system, the amendment of which requires the orders of the Government of India: in which cases report must be made to that Government.

280. A Local Government may dispose of escheated estates or property not exceeding ₹1,000 in value without previous reference to the Government of India, subject however to the submission of an annual statement showing the cases so disposed of.

281. A Department of the Government of India has the same power of sanctioning increase or revision of establishment as a Local Government (Art. 278); otherwise, without the consent of the Financial Department previously recorded, no order sanctioning expenditure of money is ordinarily issued by any Department of the Government of India; and if, under emergent circumstances, it be necessary to issue such an order without such previous consent, the order is immediately communicated to the Financial Department. An Accountant-General will obey such an order without question, though he will at once report it to the Financial Department, in case, by some oversight, it may not have been communicated in due course. Any Department of the Government of India may also sanction contingent expenditure up to a limit of ₹1,000 in each case, unless there is something novel, doubtful, or irregular, in the character of the expenditure.

1. Orders issued under Code rules, or under other regulation or well-recognized custom or in conformity with sanctioned scale of charge (neither adding to it nor modifying it), are issued direct to the account department by Secretariats of the Government of India, without communication to the Financial Department.

2. Pensions and gratuities, however, are an exception; the orders granting them are sent to the Financial Department for registration and despatch to the Accountant-General; but in the case of orders for the continuance of political pensions to the heirs of deceased pensioners or pensions in lieu of lapsed jagirs up to a limit of ₹5,000 a year, provided there is no departure from recognized rules or practice, orders may be issued direct to the Accountant-General by the Foreign and Revenue Departments.

Similarly for pensions and gratuities granted by the Public Works and Military Departments under Article 41 (*b*) of the Civil Service Regulations, the orders are issued direct to the Accountants General by those Departments. *(2nd List, 31-8-92.)*

282. The Home, Foreign, Revenue and Agicultural Departments of the Government of India have power to sanction transfers of grants between detailed heads under the same major head in the sanctioned estimates of any Imperial Department directly administered by them. This authority is subject to the conditions that transfers from savings under salaries of gazetted officers will not be made in any case and that savings under "Establishment" will be utilized only for the purposes stated in Art. 278 (2) and not appropriated to contingencies or other charges.

Under this rule the Foreign Department has the power, subject to the limitations mentioned above, to transfer savings in the sanctioned grants of one political agency to meet unavoidable expenditure in another agency for which no Budget provision exists, so long as the total of the sanctioned estimates of all the political agencies under the direct control of that department is not exceeded.

Provincial Charges.

283. The following are extracts from the rules and conditions regulating the administration by Local Governments of Provincial Revenues and expenditure. (Financial Department Resolution No. 1142, dated 17th March 1892.) :— No 3534 A dated 11 August 1897

2. The powers vested in Local Governments by this Resolution are subject to the general supervision and control of the Government of India; and His Excellency the Governor General in Council expressly reserves the right of issuing instructions to Local Governments on general or particular matters affecting the transferred revenues and services, when such interference with the discretion ordinarily vested in them seems to him expedient.

3. Subject to the limitations hereinafter stated, Local Governments exercise, in respect of Provincial Revenue and Expenditure, all the powers exercised, before the introduction of the system of Provincial finance, by the Government of India. In the case of Revenue and Expenditure classified under heads which are divided between Imperial and Provincial in fixed proportions, those powers are exercised by Local Governments in respect of the Imperial portion also. The powers vested in Local Governments as above are necessarily limited to the powers possessed by the Government of India. In all very important matters and in certain minor matters, the orders of the Secretary of State are required; and, although some of the limitations, rendered necessary by this restriction on the powers of the Government of India, are included in the subsequent paragraphs of this Resolution, it should be understood that all orders, which are now in force or which may hereafter be issued, which have the effect of requiring the sanction of the Secretary of State in connection with any matter affecting Revenue or Expenditure, necessarily prevent the Local Governments from issuing, without a reference to the Government of India, final orders in regard to such matter.

4. Without the previous sanction of the Government of India—

(1) No additional taxation may be imposed, and no change made in any existing system of revenue management;

(2) No new general service or duty may be undertaken · whenever a Local Government proposes to undertake any such new service or duty, it must satisfy the Government of India that it can provide the funds for it, temporarily if the service or duty is temporary, and permanently if it is permanent;

(3) No appointment may be created with a pay of more than R250 a month; and no addition may be made to the pay and allowances of any officer if they exceed, or would, after the addition, exceed R250 a month;

(4) No appointment of which the pay and allowances are more than R250 a month may be abolished; and the pay and allowances of no such appointment may be reduced;

(5) No class or grade of officers may be created or abolished; and the pay of no class or grade of officers may be raised or reduced;

(6) The rates of discount upon the retail of stamps and court-fees labels must not be altered;

(7) The rates of duty on spirits and drugs should not be altered in any case in which the alteration is likely to affect the excise arrangements of neighbouring provinces; and in particular the sanction of the Governor-General in Council must be obtained to any alteration in the rates of duty in any district which borders on another Province;

(8) No addition may be made to the pay or allowances of any individual officer, or class of officers, that may lead to increase in the emoluments of any public servants doing duty in the same province, whose pay and allowances are not charged under one of the transferred heads of service. The Government of India reserves the right to forbid alterations in rates of pay or allowances, which, in its opinion, would produce inconvenience in other provinces;

(9) No money may be removed from the public treasury for investment or deposit elsewhere; the Government of India, which is responsible for the provision of ways and means for the public service in all departments, must always retain, as at present, in its own hands, absolute and unconditional control over all money in the public treasury: a Local Government may not withdraw such money, except for expenditure upon the public service. This order applies to local fund balances as much as to provincial funds. The principle is that no funds contributed from the public revenues or raised by general taxation, such as the district cess funds, and the like, shall be invested without the consent of the Government of India; these orders do not apply to municipal or port funds, nor to trust or endowment funds of any kind;

(10) No alteration must be made in the form or procedure of the public accounts; in particular Local Governments may not issue orders directing the division of a charge between two or more heads of account: the Comptroller-General ordinarily decides the proper classification of an item on the accounts;

(11) No services previously rendered to other departments at the charge of the departments made over to the control of the Local Governments may be diminished, and no services previously rendered to these departments at the charge of other departments may be increased.

(12) No line of through communication may be abandoned, or allowed to fall out of repair.

9. It is a general condition, precedent to the delegation of all authority to disburse public money, that it shall be *bonâ fide* for a public object; nothing must be carried out by means of the public funds for the advantage of any individual or body of private persons, unless in accordance with some declared or established rule or principle recognised by the Government of India.* It is the duty of every audit officer, at all times, to challenge any infringement of this principle; and every Local Government must submit, for the orders of the Government of India, any representation made to it by any audit officer in accordance with this rule which it does not promptly accept.

10. All standing orders and rules of the Supreme Government are to be observed, including, in particular, the rules in the Civil Service Regulations, the Code of the Public Works Department and the Civil Account Code.

11. Local Governments must exercise the powers vested in them by this Resolution subject to the ordinary rules of the Budget system. (*Vide* Art. 295).

284. Applications for increases of salaries and other permanent charges should be first considered in the department of the Local Government concerned, and should then be forwarded to the Financial Department of the Local Government for sanction and for the issue of the necessary orders.

285. If an order be sent to the Accountant-General direct from any other department, his duty is the same as in the analogous case with the Government of India; he will not refuse obedience, but will report to the Financial Department of the Local Government that such an order has been issued, and request that it may be communicated to him by the Financial Department in ordinary course.

Local Fund Charges.

286. Local bodies to whom the administration of local or municipal funds has been committed are competent,—subject to the general restrictions imposed by the Legislature or to such special reservations as the Government of India may lay down in any case (*e.g.*, that referred to in paragraph 22 of Home

* A Local Government granted free passage to England to the widow of an Inspector of Police, and was informed that it should have obtained the previous sanction of the Government of India.

Department Resolution of the 18th May 1882), or with reference to any particular class of appointments,—to create, as well as to abolish, without reference to higher authority, all appointments the pay of which is chargeable to such local or municipal funds.

287. As regards appointments payable from local funds administered by Local Governments, and not by local bodies, the restrictions applicable to appointments payable from Imperial or Provincial revenues are enforced. If the sanction required by this rule has not been obtained in the case of any existing appointment, the sanction of the Government of India should be obtained whenever there is a change of incumbents.

288. The rule applying to the creation of appointments paid from the general revenues applies to appointments created by Local Governments, the salary of which is chargeable to local funds not administered by those Governments.

If Government exceeds powers.

289. If an Account Officer considers that any expenditure sanctioned by the Government of India requires the sanction of the Secretary of State, he will not disallow the charge, but will place it under objection and submit a report with a statement of reasons to the Government of India, Finance and Commerce Department. The Government of India reports all such objections to the Secretary of State, for information if the objection is overruled by the Government of India, or for the required sanction if the objection is not overruled.

290. It is usually found convenient for a Local Government, before passing orders, to obtain the advice of the local Accountant-General as to any particular application of financial rules or orders concerning which there may be doubt. Also, whenever an Accountant-General is of opinion that any proceeding of a Local Government transgresses any such rule or order, it is his duty respectfully to advise the Local Government accordingly.

In either case the Local Government may follow or disregard the advice of the Accountant-General, as may seem to it right.

291. But, if the Accountant-General does not finally acquiesce in the correctness of the decision of the Local Government, it is his duty respectfully to request the Local Government to submit the question for the orders of the Supreme Government. The Supreme Government does not usually receive any communication upon such matters from an Accountant-General, except through the Local Government; but a Local Government must not withhold any such representation made by an Accountant-General unless it yields thereto.

Date of effect of sanction.

292. Unless otherwise expressly ruled or unless the contrary appears from the context, a sanction of the Secretary of State takes effect from the date of receipt of the orders by the Government of India, and a sanction of the Government of India has effect from the date of the orders conveying the sanction.

Lapse of sanction.

293. A sanction for any charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed.

294. On the expiration of the period for which the pay and allowances of an officer in an appointment have been sanctioned by the Government of India, no further payment should be made except under the orders of that Government.

1. A Local Government has no power to sanction payment to an officer after the lapse of any sanction which may have been accorded by the Government of India.

Budget and Sanction.

295. A Local Government cannot, without reference to the Government of India, sanction expenditure which will cause any excess over the Budget grant for a major head which is wholly Imperial. It may, however, without reference to the Government of India, sanction expenditure in excess of the Budget grant—

(*a*) under any Provincial or Local major or minor heads, provided the increase does not cause the aggregate Budget grant for Provincial and Local expenditure to be exceeded, specific re-appropriation being made as explained in Art. 158.

(*b*) under major heads, divided in a fixed proportion between Imperial and Provincial, and under minor heads (subordinate to other major heads) similarly divided, provided that specific re-appropriation from Imperial and Provincial grants respectively is made as explained in Art. 158.

296. In any case in which reference to the Government of India is necessary under the preceding rule application for sanction may be made at the end of the year in a consolidated statement, if the excess is only trifling, or if the excess could not be foreseen before the close of the year. In all other cases application for additional grants must be made and sanction must be obtained before any expenditure not provided for in the estimates is incurred.

297. Application for sanction to excess expenditure incurred by the Civil Account and Currency Departments should be submitted by the Accountants General to the Comptroller and Auditor-General, who should obtain the sanction of the Government of India, when necessary. But such excesses will, of course, be included in the consolidated statement required by Article 298.

298. Each Accountant-General and Comptroller should submit, by the 5th of October each year, to the Government of India, through the local Government concerned, a statement in Form 33 showing the aggregate Budget grants and actuals for—

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(1) Imperial,
(2) Provincial,
(3) Local.

This form should, if there be any excess expenditure to which sanction is required be accompanied by a consolidated statement (Form 34) showing the excess expenditure for each major head in the Civil Department only.

299. Similar statements of excess expenditure in the Public Works Department, Military, Marine (Imperial) and Post Office Departments are to be prepared by the Chief Account Officers of those Departments and submitted to the Finance Department through the Administrative Departments concerned.

PART II.

TREASURY PROCEDURE.

Chapter 18.—General Procedure of Treasuries.

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*[*N.B.*—Articles 317, 318, 319, 325, and 326 of this chapter do not apply to Madras which still compiles classified accounts. The Accountant-General has drawn up other rules in substitution for these.]

Division of departments.

300. The treasury is in general charge of the District Officer (Collector) who may entrust the immediate executive charge to a "Treasury Officer" subordinate to him, but he cannot divest himself of administrative charge. The treasury is divided into two departments,—that of the accounts under the charge of an accountant, and that of the cash, stamps and opium (if any), under charge of the treasurer.

Responsibility of District Officer.

301. The Accountant-General directs his communications regarding treasury work either to the District Officer or the Treasury Officer. The Government has repeatedly ruled that the appointment of a subordinate to the immediate charge of a treasury in no way relieves a District Officer from responsibility. This responsibility extends not only to the security of the cash balance with the stamps and opium, and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of the returns and the punctuality of their submission, and to the implicit obedience of the Treasury Officer to the instructions issued from the account office.

1. The several Local Governments have been requested to lay down in writing the responsibility of the District and the Treasury Officer, respectively.

302. District Officers should remember that, when an irregularity of any kind is brought to their notice by the Accountant-General, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

Treasurer's security.

303. A model form for the Treasurer's security bond is given in Appendix G. The promisory notes lodged as security may be returned after six months from the date of vacation of office by a treasurer, but the bond should be retained permanently, or until it is certain that there is no necessity for keeping it any longer. It is the duty of the Revenue Officers, and not of the Account Department, to see to the existence and sufficiency of the security.

The form may be modified in the case of other than Treasurers of District Treasuries, but in their case no modification can be allowed without reference to the Government solicitor.

Custody of treasure.

304. The bulk of the treasure remains under double keys of the Treasury Officer and of the treasurer; and the treasurer may not hold in his separate custody a sum larger than is necessary for the convenient transaction of the Government business, and this sum, together with the value of stamps, opium, &c., in his sole custody, must not be larger than the security given by him. The sum so held should be seen and roughly verified by the Treasury Officer every night and locked up in the vault.

305. The following rules must be carefully observed in receiving money into or giving it out from double locks:—

1. As regards specie, two different boxes (or other receptacles) must be in use at the same time, one into which the money received is placed, the other from which that required is given out. The money given out must be that which has been longest in the treasury, and each box must be completely emptied and the contents passed out before another is taken up; if the treasure is kept in piles or in a single treasure well, the Collector will record an order specifying the precise arrangement to be observed, so that all coin received may, in its due turn, pass out of the treasury.

2. The money must be prepared by the treasurer for reception into double locks by being made up in bags of uniform size (₹500, or ₹1,000, or ₹2,000 according to convenience of use; but one of these sizes must be selected and adhered to), and the Treasury Officer must thereafter cause the contents of each bag so prepared by the treasurer to be emptied into the scales, weighed, and poured into another bag, which should be tied up in his presence. The bags thus tested should then be counted into the chest.

3. Notes intended for delivery into double locks should be made up in bundles in the order of receipt (see Art. 612) the number in each bundle being stated upon the outside. They should be counted over by the officer in charge before being received.

4. Notes when required to be given out of double locks should be counted in detail with the same care, unless they have been made up into bundles of a fixed size, and signed (after testing as in the last rule) by the officer in charge.

5. Silver coin may be given out of double locks by counting the number of bags only.

6. Every amount passed into or passed out of double locks should be registered in Form 38 (Treasurer's Daily Balance Sheet) *at the time* by the officer in charge with his own hand, and a memorandum should be kept in each chest showing its contents.

The lines in Form 38 should be printed wide apart so as to admit of two or three entries against each in the rare cases when the same kind of money is taken out more than once on the same day.

Treasurer's department.

306. The treasurer should maintain a simple cash book (without subordinate registers), in which each receipt and payment is posted at the time of making it. The treasurer will sign and immediately return to the accountant (after the necessary entry in his accounts) all receipts for money received. He will stamp all payment vouchers "paid" and retain them for delivery to the Account Department when the books are compared.

307. When stamps, or opium have been sold, the total sales should be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the accountant, so that the necessary entry may be made in the accounts.

Receipt of money.

308. The memorandum with which money is presented to be paid in (Art. 3) will be handed first to the accountant (treasury clerk), who, if there be no objection to the receipt of the money, will sign it. Next, the person making the payment will present it with the cash to the treasurer, who will count and test the money, enter the amount in his own book, and sign the slip, which will again be taken to the accountant for entry in his cash book and for the preparation of a formal receipt for the Treasury Officer's signature; such a receipt only will be a proper acquittance. If the memorandum is in duplicate, one copy may be made use of for the receipt given by the treasury.

1. Receipts for sums less than R500 do not require the Treasury Officer's signature. All will be signed by the accountant; and as those for sums received by transfer in account will not be signed by the treasurer, the District Officer will, by an office order, designate the person who shall attach the second signature in the case of sums under R500.

2. The Public Works, Post Office, and other departments, send a remittance book with their payments to the treasury, and in it the treasury receipt should be given. The usual memorandum (or *chalan*) is required, in addition to the remittance book, for use in the treasury.

3. When slips in duplicate are tendered with cash, the accountant may intial both, and receiving both back signed from the treasurer may complete his signature on one and return it as a receipt to the person who makes the payment, first obtaining, in the case of sums of R500 and upwards, the signature of the Treasury Officer.

4. Receipts for money paid for service stamps should always be given upon a printed form entirely filled up by the clerks of the treasury and should always be signed by the Treasury Officer, whatever the amount may be; but such receipts should not be given to officers of Local Funds, or to Government officers in capacities connected with such funds, as the sale of service stamps to such officers is prohibited.

5. The Military Department have a printed form of requisition for postage stamps. The Treasury Officer is not to sign this form, but is to return it, as received, together with his separate printed receipt as prescribed in the last note.

6. When money has been paid into a treasury, the Treasury Officer should not sign a duplicate memorandum, or a copy thereof, on the allegation that the original has been lost. For further instructions relative to the issue of duplicates of receipts or vouchers, see Art. 12.

7. In places where the treasury banks with a Branch of the Presidency Bank, the memorandum must, except when otherwise provided, be presented to the Treasury Officer, who will enface it with an order to the Bank to receive the money and to grant a receipt.

Payment of money.

309. The bill or other voucher presented as a claim for money will be received and examined by the accountant, and then laid before the Treasury Officer, who, if the claim be admissible, the authority good, signature true and in order, and receipt a legal quittance, will sign the order for payment at foot of the voucher. Care should be taken that all bills and vouchers passed for payment are paid on the same day, and that no payment is made except under the written order of the Treasury Officer.

1. A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant-General.

2. Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant-General either direct or through his own official superior.

3. A register should be kept in each treasury showing the names of all gazetted officers drawing their pay from that treasury, and as each pay-slip is received from the Accountant-General, the amount of salary which it sanctions should be entered against the name of the officer concerned. As each salary bill is presented for payment, reference to this register should be made to see that the sanctioned rate is not exceeded.

4. The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

5. No payment is to be made without the orders of the Accountant-General to an officer transferred from another province.

310. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged, Careful attention must therefore be given to the rules regarding the completion of vouchers, referred to in Art. 9. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. The Treasury Officer, before paying any bill of a covenanted civilian, must see that the deductions prescribed by Art. 615 (*a*) of the Civil Service Regulations have been made.

2. Treasury Officers, when cashing bills for Survey officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended:—

Bill presented for salary, &c.		000
„ „ „ contingencies		000
„ „ „ sundries		000
	TOTAL	000
Paid in cash	000	
„ „ drafts	000	
	* Deductions (if any)	

* [*Explanation.*]

*Signature of Messenger*_____

Treasury Officer.

311. After the voucher has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it should be passed on, together with the payee, to the treasurer's department when the treasurer will make the payment and enter it in his account, which is a cash book (without subordinate registers) in which each transaction is posted as it occurs. The treasurer will stamp the voucher "Paid" and retain it for delivery to the Account Department when the books are compared.

1. When a payment is made "by transfer,"—that is by entry of the amount in the accounts as received under some head of receipt,—no payment of cash takes place, and the

item will not find a place in the treasurer's cash book, nor should the voucher be stamped "Paid" by him.

2. When a payment is to be made by transfer to a head of revenue or receipt for which a register is maintained (say, for example, Land Revenue) the payment order should indicate the major and detailed heads affected, and should run—"*Pay R by transfer to credit of Land Revenue, Fixed Collections.*"

3. If a payment is to be made by transfer to the credit of a head for which a register is not kept (*i. e.*, when the credit is to be taken direct into the cash book), the payment order should run—"*Pay R by transfer and credit in a distinct item in the cash book.*

4. On the entries in the accounts being complete, the voucher should be stamped by the accountant "*Paid by transfer.*"

312. The procedure in regard to the receipt, custody, and payment of money at district treasuries is generally applicable to sub-treasuries also, save that, with certain local exceptions, no bill may be paid at a sub-treasury without being first submitted to, and payment directed by, the District Treasury Officer.

Payments to persons not in Government service.

313. The Government of India have directed that, when a person not in the Government service claims payment for work done, service rendered, or articles supplied, the Treasury Officer should require—

(*a*) The submission of the claim by the head of department, or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

(*b*) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the head of department or responsible officer is insufficient, an order from the Accountant-General should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed.

(*c*) And in any event if a bill be drawn by a person not in the Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.

(*d*) In all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Accountant-General.

Cheques and letters of credit.

314. When a cheque is presented, care should be taken to ascertain by examination of its printed number that it really was taken from the book notified as in use by the officer who is said to have signed it. Every cheque in favour of a Government officer must be made payable to order only; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer: Treasury Officers will therefore cash cheques payable to "A. B. or bearer," except when A. B. is a Government servant. If a cheque payable to a person not in Government employ, or payable to such a person "or order," is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the payee.

1. Where sub-treasuries are in charge of native officials not acquainted with English, bi-lingual cheques should be used; and if these cheques are not used, the paying officer is responsible for calling attention to this rule.

2. When a public officer sends a cheque to a treasury not for cash payment, but for credit of its amount in the treasury accounts, he must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit to_____." Omission to do this facilitates fraudulent appropriation of the money.

3. For the procedure in cases of lost military cheques, see chapter 25, Art. 485.

4. If the payee is unknown at the treasury, the Treasury Officer should make any enquiries he thinks necessary and should especially consider the date, serial number and amount of the cheque as well as handwriting, and if suspicion arise he may defer payment until he has referred to the drawer.

5. Pass books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day.

315. Every payment made on the authority of any letter of credit must, without fail, be noted against it at the time of passing it under the Treasury Officer's initials. This has been specially provided for in the case of Public Works cheques, which are charged in the register of cheques paid (Form 62) and in the executive engineer's pass-book. A similar plan may be followed for other departments, but, either on the reverse of the letter of credit, or in Form 62 or a similar form, a note must be made and a balance struck each time a cheque is paid at the district treasury.

The Treasury Officer must bear in mind that the letter of credit shows the maximum amount he has authority to pay, or the officer credited has authority to ask for, and any further payment is made at the Treasury Officer's risk: he should therefore be careful so to record the progressive total of his payments that there may be no risk of over payment.

1. A letter of credit is only an *authority to honour drafts* and payment can only be made on cheques or drafts drawn against it. An officer in whose favour a letter of credit had been issued on a treasury where the Government balance was kept at a branch bank, drew a cheque in his own favour for the whole amount and opened a separate drawing account; this procedure was most irregular, and the Treasury Officer should have reported to the Accountant-General as soon as circumstances caused him to suspect the irregularity, as the entry in the Bank's account or the voucher attached to it should have caused him to do the same day.

316. Letters of credit lapse at the close of the financial year in which they were issued, save in the cases mentioned in the table below. When a letter of credit lapses at the close of the financial year, a cheque drawn before, but paid after, the end of the year, will be taken against the letter of credit of the year in which it was drawn.

Department.	Date of lapse of Letter of Credit.	Reference to Code.
Public Works Department.	If not operated upon in the meantime six months after expiry of financial year in which issued.	Art. 449 (*1*).
Post Office Department .	At close of month for which issued.	„ 511 (*4*).
Survey Department . .	After one month from date of issue.	„ 413.

Entry in accounts.

317. Every item received or paid must at once be entered in the cash book, or in some register subsidiary thereto, and numbered in a consecutive monthly series for *each* register; and the corresponding returns for the Accountant-General (that is, the cash account, lists of payments, and schedules) should be written up before office closes, in order to ensure their punctual despatch on 10th of the current or 1st of the following month.

1. All receipts of a miscellaneous nature will be recorded in detail in the cash book and in the monthly cash accounts; but all those of frequent occurrence, or belonging to departments for which separate returns are submitted, will be recorded in registers from which daily totals will pass into the cash book, and monthly totals only into the cash account

in these registers columns should be provided for any necessary detailed heads; but no other details, such as the amount of daily receipts, or the names of persons paying in money, will be required.

2. The net cash payment only should be entered in the list of payments, though all deductions must be detailed in the bill; there must not be a gross debit with a *per contra* credit, even when a sum is being recovered under the Accountant-General's orders. There are *only* two exceptions to this rule of net debits: in the case of local funds the gross amount of a voucher will be charged and the deductions credited; and when a deposit is subject to abatement, the full sum must be charged, and the sum abated brought to credit.

3. Fractions of a pie are not to be entered in the treasury accounts, and they should neither be received nor paid.

318. Forms 35 and 36 are those prescribed for the cash book and the separate receipt registers respectively; if the charges under any service head be so numerous as to make it convenient to open a separate register for them, the right-hand side of the cash book may be taken as a pattern. For deposit and bill transactions, and for some others, special register forms are prescribed, as laid down in the following chapters.

1. The words "separate register" here and elsewhere do not necessarily imply a separate volume. It is often convenient to include several registers within the same volume, a set of continuous pages being set aside for each.

319. The vouchers pertaining to *each* schedule should be numbered consecutively in a monthly series as they are entered therein, and should, when received back from the treasurer after the closing of the day's accounts, be arranged in their numerical order, and kept in that order under lock and key till despatched.

Sub-treasury accounts.

320. From the sub-treasuries a daily sheet (supported by vouchers) is received, reporting the receipts, payments, and balance of the day; and the receipts and payments (after examination) are to be posted from it, on the day of receipt, into the accounts of the district treasury in the same way as if they had taken place at it. But they do not pass into the treasurer's cash book.

321. Transfers of cash between the several treasure chests of a district are not to be entered in the cash book of the district treasury, either as payments when the remittance is made, or as receipts when received. They will necessarily appear as payments and receipts in the cash books and daily sheets of the sub-treasuries concerned, but will be excluded in posting the district accounts, in which they will thus remain part of the balance. A complete check over these remittances is obtained by means of the accountant's balance sheet. (See Art. 323.)

322. Payments are generally made at sub-treasuries on cash orders issued by the district treasury; the method of adjustment of such orders is explained in Art. 363.

Closing for the day.

323. The process of closing accounts for the day is as follows:—

(*a*) The daily total of each register will be entered in the cash book, which will then be totalled, and the balance memorandum at the top of the accountant's balance sheet (Form 37) will then be drawn up. To the account balance

thus brought out, the additions and deductions indicated in the form will be applied so as to bring out the cash balance at the district treasury.

(*b*) Meantime, the treasurer will also sum both sides of his cash book, and draw up his balance memorandum in Form 38, appending on the lower part of his balance sheet a detail in kind of the notes, coin, &c., composing the balance.

(*c*) If the results shown in the two balance sheets agree, the Treasury Officer should sign the two cash books and the two balance sheets. He should first satisfy himself of the correctness and good order of all these documents, and should give special attention to the reconcilement of the account balance of the district with that actually in the head-quarter treasury; the latter excludes the balance in sub-treasuries or under remittance within the district which the former includes.

The following is a memorandum of some of the more important parts of the verification. The Treasury Officer should—

(1) compare each entry of a payment, either in cash book or in register, with the payment order (Art. 309), ticking off each voucher as it is passed. (This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment.)
(2) examine at least two of the totallings on each side marking the totals as "*Exd.*"
(3) see that the totallings are correctly carried from register to cash book,—initialling the totals as he thus compares them.

(This must be done in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for an entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the cash book, and initialling them accordingly. It is obviously necessary to guard against the fraud or mistake of omitting to bring an entry from these registers upon the cash book; and this precaution is not complete if the Treasury Officer examines only those registers from which an entry is made upon the cash book.)

(4) have the totalling of the cash book verified by himself or some principal subordinate officer, other than the accountant, who should initial it as correct.
(5) see, twice every week, that all vouchers are properly arranged (Art. 319).

(*d*) Before signing the treasurer's daily balance sheet, he should roughly verify the balance in the sole charge of the treasurer, as shown in that sheet, and satisfy himself on the following points:—

(1) that no uncurrent coins are left in charge of the treasurer;
(2) that no more small silver and copper coin is so left than is actually required for current use;
(3) that the whole balance in sole charge of the treasurer never exceeds his current requirements.

(*e*) He should always be careful to sign the treasurer's balance sheet on the evening of the day itself to which it refers; but the signature and comparison of the accountant's books need not be made till the following morning unless the office is to be closed for two or more days. The accountant's balance sheet must not be signed until it has been carefully agreed with the treasurer's.

1. In the accountant's balance sheet there is not one figure which the Treasury Officer has not ample means of verifying: the opening entries agree with the closing ones of the preceding day; the receipt and charge are taken from the cash book; the amounts shown as

sub-treasury balance can be ascertained in a few moments from the daily sheets of sub-treasuries and any change made, since the previous day, in the amount under remittance within the district must be supported by an entry in the sub-treasury sheets, or in the treasurer's cash book. The balance in the district treasury is shown in the treasurer's balance sheet; and in that part of it which is under joint locks no change can be made without the active intervention of the Treasury Officer himself.

Closing for the month.

324. As it is absolutely necessary that the figures given in the different receipts, accounts, and returns exchanged with other departments, should exactly agree with those shown in the treasury account, the formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date which will leave no risk of non-receipt of that day's returns at the head-quarter treasury before the end of the month: any transactions of a later date must be excluded from the returns. The transactions of every sub-treasury on all days, from the 1st to the fixed closing date, are incorporated in the accounts of the head-quarter treasury on the day on which the daily sheet is received; those of later days can only be brought on the accounts of the next month, even though the daily sheet be received before. To this rule, however, there is the one exception of March, for which the head-quarter accounts are kept open until receipt of daily sheet of every sub-treasury for 31st March, in order that all receipts and any payments taking place at sub-treasuries within the official year may, without exception, be brought into the accounts of the year.

325. In addition to the usual daily closing, the month's totals of the registers should be carried into the cash account in case of receipts, and into the list of payments in case of payments; the cash account should be closed with an abstract in the subjoined form, the cash verified by actual counting, and the cash balance report made out as directed in Arts 329 to 331.

Form of closing abstract of the cash account.

	R	a.	p.	R	a.	p.
Opening balance				13,425	1	1
Cash receipts				24,623	2	3
TOTAL RECEIPTS				38,048	3	4
Payments, 1st to 10th, as per list	12,462	14	0			
„ 11th to 31st	3,231	3	6			
TOTAL PAYMENTS				15,694	1	6
Closing balance as per cash balance report				22,354	1	10
TOTAL CHARGES				38,048	3	4

1. The Treasury Officer has no difficulty in applying an effective check to the cash account when it is laid before him. Its opening and closing balances are not deductions from accounts, but are statements of fact certified by the district officer to have been verified by actual enumeration of coin. Does the difference between the receipts as shown in the cash book and sums of the two lists of payments account for the difference between these facts? Do the entries from the registers agree with the totals of the details of those books? If, at any time, the Treasury Officer be unable to compare all, at least he may compare some; notably he should compare the entries in the *plus* and *minus* memorandum of deposits, stamps,

&c., with the entries in the account—*e. g.*, the *plus* and *minus* memorandum shows a reduction in the stock of judicial stamps to a value of ₹5,000; if the credit in account be less, where is the receipt from another treasury for stamps supplied?

Returns to Accountant-General.

326. The cash account, the second list of payments, and a variable number of schedules which have already been prepared from day to day, and vouchers supporting them, should be despatched to the Accountant-General on the first working day of the following month (the first list with vouchers and schedules should already have been despatched on the 10th or 11th of the month). With regard to the punctual transmission of the accounts, the Government of India has requested Local Governments to visit with severe displeasure any avoidable delay on the part of any district officer in the despatch of his first and second lists of monthly payments with schedules and vouchers; also of the cash balance report and the cash account with schedules and papers complete.

1. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

2. Directions have already been given that the vouchers pertaining to each schedule should be numbered in a separate series, and kept under lock and key in the order of payment till they are despatched; before despatch of lists of payments and schedules, the Treasury Officer should, by inspection, satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a schedule, and see that all its vouchers are present, and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any unless it be that for a specie remittance.

327. In addition to these returns *plus* and *minus* memoranda must be submitted with the monthly accounts showing the transactions on account of deposits (Art. 369), of Local Funds (Art. 274), of each kind of stamps (general, adhesive, bill, court-fee, postage and telegraph stamps), and of excise opium. The deductions from balance should tally with the corresponding entries of receipt in the accounts (except as regards telegraph stamps referred to in Article 546), and the closing balances should be certified as agreeing with the various stock registers and accounts maintained in the treasury. Memoranda may also, with advantage, be required of the outstanding balances of any class of advances which the district officer has authorty to make (*e.g.*, land improvement advances). For all these the same form may be used, showing in vertical columns—(1) Name of fund or stock, (2) Balance from last month, (3) Additions to balance this month, (4) Total, (5) Deductions from balance, (6) Balance at end of month.

No difference should ever exist between the closing balance of one month and the opening balance of the next; any addition to, or deduction from, the balance should be made by a special entry to be explained by a footnote.

Abstract account.

328. Immediately after the account is completed, the abstract account should be prepared from it and despatched by post to the Accountant-General on the 2nd of the month, unless special orders have been issued to the treasury

to telegraph the figures. The postal form will be the following, the figures being stated in even hundreds of rupees:—

Receipts.	R	Outgoings.	R
(1) Civil Revenue . . .	30,200	(9) Civil Expenditure . .	56,500
(2) Civil Debt and Remittance .	63,400	(10) Civil Debt and Remittance .	14,700
(3) Forest, Telegraph, and Marine . . .	2,500	(11) Forest, Telegraph, and Marine . . .	6,700
(4) Post Office . . .	12,600	(12) Post Office . . .	13,500
(5) Guaranteed Railways .	...	(13) Guaranteed Railways . .	...
(6) Military Department .	3,600	(14) Military Department . .	64,900
(7) Public Works Department .	24,200	(15) Public Works Department .	53,300
(8) Opening balance . .	1,27,200	(16) Closing balance . . .	54,100
	2,63,700		2,63,700

The telegraphic form corresponding to the above would be—

"302 634 25 126 36 242 1272 565 147 67 135 649 533 541,"

no account being taken of the Guaranteed Railway figures, except in those treasuries which have special instructions with reference to them.

1.—The following instructions should be followed in compiling this abstract from the cash account:—

(*a*) Taking the figures in order of ascertainment—the first will be the total of receipt and issues on account of the Military Department (6) and (14). As these are in every treasury shown in separate schedules and separately totalled, they can be stated without difficulty.

(*b*) The next are the receipts and issues on account of the Public Works Department, (7) and (15) which includes State Railways, but not Guaranteed Railways (*N.B.*—The East Indian is a State Railway and not a Guaranteed one). The issues are all made on cheques, and are separately scheduled. The receipts also are usually scheduled; so that the Treasury Officer can upon his cash account show separately the *whole* of the Public Works transactions.

(*c*) The next figures to be taken out are those of the Post Office (4) and (12). This head is represented on the receipt side by the separate schedule of the Post Office receipts including postage stamps; and on the expenditure side by a separate schedule, so that the items can readily be taken out.

(*d*) (5) *and* (13) *Guaranteed Railways.*—Very few treasuries have anything to do with these, but there is no difficulty in stating the receipts and issues, and the Accountant-General in each case will give special instructions to the treasuries concerned.

(*e*) The figures of Forest, Telegraph, and Marine (3) and (11) are the receipts and issues—

From and to Officers of the Forest Department;
" " Officers of the Telegraph Department;
" " Officers of the Marine Department (*i.e.* payments on account of sea-going vessels and dockyards, ~~made under advices from the Bengal Controller of Military Accounts~~).

(*f*) After the figures of 3, 4, 5, 6, 7 and 11, 12, 13, 14 and 15 are taken out the remaining ones belong to the purely civil section of the accounts, and are either Revenue and Expenditure, or Debt and Remittance.

(*g*) Revenue and Expenditure are for the most part well understood, but it must be remembered that they include a few items which are dealt with in the treasury accounts in a special manner with reference to subsequent procedure in the account offices. Such are interest upon Government paper, Simla payments (in the Punjab), Presidency payments (in Bengal), and, in some places, the payment of particular pensions. In the following cases receipts and issues are not, strictly speaking, Revenue and Expenditure; but, as they are receipts from special officers of the revenue which they receive, and issues to them of funds

for expenditure, and as, for the purpose of these preliminary returns, we are to look to the treasuries, and cannot wait for the further information to be gathered from the separate accounts of the officers concerned, the Treasury Officers must regard them as Revenue and Expenditure. The receipts and issues so to be dealt with are—

From and to Officers of the Opium Department;
" " to Collectors of Sea Customs;
" " to Commissioner of Opium (Bombay);
" " to Officers of the Northern India Salt Department, and the Salt Departments in Madras and Bombay;
" " to Superintendents of Stamps;

and other officers whom each Accountant-General will name.

(*h*) The receipts and issues of Incorporated Local Funds must be dealt with on the same principle. They are for the most part Revenue and Expenditure, and the Treasury Officers have not always the information that would enable them to separate out the few items of Incorporated Local Funds that are not Revenue and Expenditure: it is better in such cases to assume the whole to be Revenue and Expenditure. As Excluded Local Funds are not to be treated as Revenue and Expenditure, but as Debt and Remittance, each Accountant-General will carefully indicate to the Treasury Officers, which of the Local Funds of which he is authorized to keep account are incorporated, and which are excluded.

(*i*) The Debt and Remittance items, which complete the account, are those—

(1) in which the receipt of money involves a liability to subsequently repay it (such as Imperial or Provincial Loans, Savings Bank Deposits, Excluded Local Funds, Municipal Funds, Deposits, Receipts for bills issued on other treasuries), or
(2) in which the payment of the money is discharged by a subsequent receipt or recovery, such as advances, loans, remittances to other treasuries (remittances of other kinds are already provided for).
(3) Repayments of items of the first kind, and recoveries of items of the second kind.

(*j*) In the forms of cash account and list of payments supplied for treasury use, there are almost always two columns, and where there are not, a second column can be ruled by hand. The Treasury Officer, in posting his cash account, should enter in the first of the two columns the items which he is above instructed to classify as Civil Revenue and Expenditure; and the other items should go into the second column. The two columns should then be totalled separately, thus:—

	R	*a.*	*p.*	*R*	*a.*	*p.*
Total	2,734	1	10	3,672	2	5
Add first column	.....			2,734	1	10
TOTAL OF BOTH	.....			6,406	4	3

He will thus obtain at once, in the total of the first column, the figures that are to be shown as Civil Revenue and Expenditure; and when he has deducted from the total of the second column the figures of Military, Public Works, Post Office, Forest, Telegraph, Marine, and Guaranteed Railways, the remainder will be the total of the Debt and Remittance items.

Cash Balance Report.

329. The detailed cash balance report for the last day of the month should be despatched positively on the first working day of the succeeding month. It should be signed by the district officer with a certificate that he has personally verified the several details of the coin and notes held. Whether it

agrees with the accounts, or by any error in them disagrees, it must declare the literal facts; and it will include with the coin actually found in the treasury the balances of the several sub-treasuries on the last dates for which their returns have been included in the head-quarters accounts.

1. The following is a sufficient and ordinary procedure of a Treasury Officer or Collector in verifying a cash balance by counting:—

(*a*) *Silver coin.*—The coin being in bags, each containing a certain fixed amount. First take any bag at random, have R50 or R100 counted in detail and used as a weight in a small scale against which other similar sums are weighed, until the whole contents of the bag are exhausted. Care should be taken that the requisite number of parcels of R100 or 50 is made up. The whole amount thus tested should then be taken as a verified weight of R1,000 or R2,000, as the case may be, and be placed in one pan of a large pair of scales.

The whole number of bags should now be counted, and one, in every twenty, taken at random, opened, and its contents poured into the scales and weighed against the verified R1,000 or R2,000.

Broken amounts may be verified by weighment in smaller quantities of R50, or R100, or R200.

It may be noted that the maximum difference in weight between new coin and coin in current use is about 3 in 1,000 for whole rupees, up to about 16 in 1,000 for two-anna pieces, and a difference in gross weight to this extent need not impugn the verification. If a larger difference is found, the bag should be tested by weighment in sums of R100 (or less for small coin), which, if carefully done, should always be precise.

With proper arrangements, about ten lakhs of coin can be tested in one hour in the above manner.

(*b*) *Copper coin.*—There is no rule. The Collector may adopt any method of verification which he thinks satisfactory, and provided he remembers that he is personally responsible for the correctness of the balance he states, is not required even to count the bags every month; but he should do it occasionally, and should also examine their contents occasionally.

(*c*) *Notes.*—All notes of R100 and over should be counted with the Collector's own hand. For smaller notes the following plan is sufficient:—

The notes being in bundles of a certain marked number, a few at the top may be folded back, and the rest counted by clerks or their assistants.

The Collector should then see, in the case of each bundle, whether the addition of the folded-back notes to the number already counted and marked makes up the whole alleged number of the bundle.

The clerks or assistants should not be persons who are responsible for the correctness of the bundle, and the Collector should satisfy himself that the notes in the bundle are all of the alleged value,—*i.e.*, for example, that a ten-rupee note is not counted as one of a fifty-rupee bundle.

These rules should be printed and pasted on to a board, and hung up in the strong-room in a conspicuous place.

2. Under Financial Department No. 1760, dated 6th July 1871, the Accountant-General is bound to report to the Government of India, as well as to the Local Government, the name of any officer whose negligence causes delay in the submission of the provincial cash balance report.

3. If there is a sub-depôt of small silver and copper coin located in the treasury, its balance on the 31st of March and the 30th of September must be verified by the district officer, and a note inserted in the cash balance report for those months stating that the verification has been made.

330. The cash balance report should show separately the value of each kind of coin, giving the tale as well as the value of the uncurrent coin; it will give the number of pieces of each denomination of notes, and may with advantage separate notes of foreign circles from those of the home circle by showing the tale in double columns.

1. In districts where the treasury banks with a branch bank, the latter should show separately, in its balance statements, the amount of foreign notes entered in the special register (Art. 616, note 1), and of four-anna and two-anna pieces and copper coin, excluded from the balance, under clause 5 (or 9) of the contract, in order that the Treasury Officer may watch the amount of available balance, and may in the cash balance report show distinctly the amount of available balance, as well as the amount of total balance.

331. The total balance should be stated in words, and its distribution between the head-quarters and sub-treasuries should be exhibited so as to show the amounts held in each in home and in foreign notes, in whole rupees in small silver, and in copper; the portion of the head-quarters' balance under double locks, and under the treasurer's single lock, respectively, should be noted; and lastly, entry should be made of the amount of copper received from, and issued to, the public.

1. It is found easy to bring the district cash balance report into half a sheet of foolscap; so few details of the sub-treasury balances are required that there is space across a foolscap page to show them, the columns are—(*a*) name of treasury; (*b*) balance in (1) home notes, (2) foreign notes, (3) whole rupees, (4) small silver, (5) copper; (*c*) net issues or receipts in copper excluding remittances from other districts. In this form the head treasury will come first and be followed by the several sub-treasuries.

332. There should also be memoranda detailing—

(*a*) the remittances to other districts, despatched in the past month, with any of previous months for which first acknowledgments have not been received, the date of despatch being given in each case;

(*b*) the remittances received from other districts in the past month, with dates of despatch and receipt, and the despatch of the first and of the final acknowledgment.

(*c*) the dates, not being holidays, on which the treasury did not notify that it was prepared to cash notes.

333. On the cash balance report of the 30th June, 30th September, 31st December, and 31st March, note should be made of the total amount of outstanding bills advised, not payable at sight, *i.e.* payable from first available funds or at so many days' sight.

334. On the 15th of each month, each Treasury will also furnish the Accountant-General with a memo. showing the present balance and the probable balance at close of the month, and mentioning any facts specially affecting the balance. When this report cannot reach by the 17th, it may be despatched on the 14th, or even telegraphed thus in thousands:—

"*Balance 000. Expected 000. Total of the two 000.*"

[*N.B.*—This form differs slightly in different provinces.]

District officer's verification.

335. The duty of verifying and certifying the monthly cash balance, and of signing the monthly cash account must be performed by the district officer in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly-attested actual physical inability to perform the duty. The Accountant-General is forbidden to accept these returns and accounts under any other signature, save under the circumstances laid down in the next rule.

1. The totals of all accounts and returns, and the balance of the cash account should be entered in words as well as figures, and there must not be left before the entry such space as would allow a fraudulent alteration of the amount.

336. If the district officer be absent on tour on the 1st of the month, the cash balance may be verified, and the accounts signed, by the senior covenanted civil subordinate present at head-quarters (or if there be no covenanted officer so present, by the senior uncovenanted subordinate) not being the officer in charge of the treasury: the fact of the district officer's absence must

be distinctly noted. But on no account, without special permission of the Local Government in each case, may a district officer allow more than two months to elapse without a personal verification of the cash balance to be reported to the Accountant-General. When, then, the monthly accounts and returns, on more than two occasions successively, are not signed by the district officer, the officer signing the accounts must quote either a verification report made by the district officer himself within two months of that date, or the special order of the Local Government authorizing a departure from the rule.

1. When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Accountant-General in the usual form of cash balance report.

2. In the case of certain districts in the Bombay Presidency, the Collector has been permitted, when absent on tour, to entrust the duty of verifying the district treasury balance to any of his Assistants or District Deputies in permanent charge of talukas, who may be conveniently situated, provided the Collector himself performs the duty in person once in four months at least and always when at head-quarters. †

3. If neither the district officer, nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at head-quarters when the accounts are ready for signature, the cash balance may be verified and the accounts be signed by the Treasury Officer; but the absence of all other officers as above must be certified on the face of the accounts; and the cash balance should be verified by another officer and reported to the Accountant-General as soon as any such other officer returns to head-quarters.

Notices.

337. Notice should be painted up conspicuously in the office of the hour at which the treasury closes for receipt and payment of money, which should be at least an hour before the end of the day's work, in order to give time for closing and agreeing the accounts.

1. If any local law require that the treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

338. Treasury Officers should themselves see that the notices which they are required to exhibit, regarding the encashment of currency notes, the supply of small coin and copper, and the like (Art. 569, note 1 and Art. 609), are really exhibited conspicuously in places which the public enters freely, and that no favouritism is shown in the conveniences which the treasury can offer.

Treasury Inspection.

339. All district treasuries will be inspected periodically by Commissioners of divisions or other superintending officers, and their observations on all matters connected with the accounts and treasury branches of revenue treasuries will be communicated to the Accountant-General of the province, together with any order which, on the occasion of such inspections, they may give to the officers in charge of the treasuries.

340. The Accountant-General will communicate these reports to the Comptroller-General half-yearly, in April and October, unless other seasons are more convenient. In submitting the information, it will suffice to mention—

(*a*) The treasuries inspected.
(*b*) The defects revealed, or other matters worthy of remark in each case.
(*c*) The orders passed.

1. These orders were repeated, with reasons in support, in Government Order F. D. 1796, dated 24th July 1876.

2. The inspecting officer should see that the boxes in which the money is kept are in good order, that the guard is properly posted, that the treasurer is not allowed to keep too much money in his hands, that the spare stores of bill forms are kept under proper custody, that the deposit registers and pension registers are all up to date, that the standing orders of the department are observed, that the circulars from the Accountant-General are understood and filed to date, and generally, that the office registers and records are in good order. He should also notice the degree of supervision exercised by the Treasury Officer in respect of the examination of coin presented by the public and its withdrawal from circulation, if tampered with or unduly worn,—see Art. 577.

3. But the Accountant General may send to District Officers a table of questions, such as that printed as Appendix H, and on receipt of their replies, issue orders and draw up a report to the Comptroller-General.

341. The Accountant-General may, with the approval of the Local Government, either personally or by his deputy, make a general inspection of particular treasuries, or may, with the like approval, should circumstances make it desirable, depute a qualified officer of his establishment to examine and report on special matters requiring local and detailed investigation, either singly or in subordination to an officer of the local administration. In case special inspection of *several* treasuries appears desirable, the Accountant-General should report the fact, with his reasons, to the Comptroller-General, as soon as he resolves to apply for the permission of the Local Government.

1. The Government of India have ruled that the responsibility for the proper management and working of the district treasuries rests entirely with the local Revenue Officers acting under the orders of the Local Government, and that no portion of this responsibility should be imposed on the Accountant-General. It has also been ruled that, as regards inspection of treasuries, no change should be made which would tend to relieve Commissioners and District Officers of their responsibility for management and inspection.

Chapter 19.—Pension Payments.

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Permanent pay-orders.

342. Payments of pensions are made only upon permanent pay-orders issued by the Accountant-General, the Treasury Officer's halves of which will be pasted in serial order in three files,—one for political, one for service, and the third for pensions of other Governments. The rules regarding these orders are in the Civil Service Regulations, Art. 1020.

1. When a male pensioner is specially exempted by the Local Government from personal appearance, the fact should be noted on his permanent pay-order, and in all cases of non-appearance of a male pensioner, (Civil Service Regulations, 1027), a note will be made on the permanent pay-order of the form in which proof was given, within each year, of the pensioner's continued existence: *e.g.* "Pensioner visited the Collector on————;" and the initials of the Treasury Officer, or of the officer verifying the fact, should be put against the note.

Registers of permanent pay-orders.

343. Each Treasury Officer will keep three registers (Form 39) of the permanent pay-orders issued on his treasury,—one for political, another for service, and the third for pensioners of other Governments, which registers will serve as indexes to the three files of orders. After seeing that a new order is correctly entered in one of these registers, he will put his initials in the column of "Name of pensioner," and rule a red ink line across the page below the entry. The column of Remarks will be blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of death of pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials. If the original only be returned on account of non-appearance of a service pensioner (Civil Service Regulations, 1038 and 1039) the date will be entered in red ink, and on reclamation this date will simply be struck out. When both portions are transmitted for renewal in consequence of damage, or otherwise, or the original in case of loss of the counterpart, the date may be entered in pencil in explanation of the imperfection of the file of orders.

Manner of payment.

344. On appearance of a pensioner claiming pension, his personal marks should be checked by the disbursing officer, and the signature to the receipt compared with the original pay-order.

345. Special risk of fraud exists in the payment of pensions of women who do not appear in public; special care should therefore be taken in the identification in these cases. The descriptive rolls, when originally prepared, and

the periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town, village, or pargana.

346. Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash book and list of payments), or on a single bill (Form 40) for all on account of each kind. On the latter plan the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries (Civil Service Regulations 1034), or (in authorized absence) on life-certificates, note being made on the latter class of the name of the person really receiving the money. On all such documents should be entered the number of the entry in the bill, and the certificate of non-employment prescribed for service pensioners [Civil Service Regulations 1035(*a*)] should be printed at foot of Form 40.

1. Life-certificates are required in all cases with every pension-bill which is not personally presented, with the exception of cases in which a guarantee for refund has been given when payment for a short time only is permitted without the production of a fresh life-certificate. When payment is made on a life-certificate it should be made only for months completed on or before the date of the certificate.

2. In cases in which political pensioners do not appear in person to receive payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

3. Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened.

4. A declaration in the following form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June:—

"I hereby declare that I am not married, and that I have not been married during the past half-year.

"_____ Widow } *of the late* _____"
"_____ Daughter }

"We certify to the best of our knowledge and belief that the above declaration is correct."

(To be signed by two responsible officers or well-known persons).

5. Separate receipts are necessary for Hong-Kong, Mauritius, Ceylon, and Singapore pensioners: they must not be included in a consolidated receipt.

6. For payment of pensions due to deceased pensioners,—see Art. 27.

347. Every payment is to be entered (Civil Service Regulations 1025-2), on the reverse of *both* portions of the order and attested by the signature of the disbursing officer; in case of pensions paid at a sub-treasury (Civil Service Regulations 1034) where will be found only a copy of the order in English or vernacular with the district officer's order thereon, the sub-treasury officer will make the entry on the counterpart and on his copy, while the Treasury Officer at the head-quarters treasury will, from the receipt, make the necessary note on his original of the order.

1. A single line is quite sufficient for the entry of each payment upon the reverse of the order.

Annual Return.

348. An annual return (classified by ages) of the pensioners receiving

payment at each treasury, is required by Art. 1045 (*a*), (Civil Service Regulations), to be sent to the Accountant-General.

Gratuities.

349. Gratuities will be paid by Treasury Officers on authority received from the Accountant-General, to whom, under Article 1019 (*a*), Civil Service Regulations, the Government communicates its sanction.

Political pensions.

350. With the special sanction of the Accountant-General in each case, the following procedure may be employed in the case of groups of political pensioners who are paid by, and are in charge of, a political officer :—

1. In lieu of a pension pay-order for each pensioner, an order for the payment of the whole group will be issued in Form 39; each entry having a number in this form, $\frac{330}{1}$, $\frac{330}{2}$, and so on, where 330 is the register number of the whole document.

2. The officer in charge of the pensioners will draw up a monthly bill in the following form, in which *all* the names will be entered in their proper order, even though nothing is drawn for the pensioner entered :—

(1) No. of pensioner. (2) Name. (3) Monthly pension. (4) Amount of arrears drawn; (*a*) months; (*b*) amount. (5) Amount drawn for current month. (6) Remarks; this space will be used for acquittance in the political officer's own copy of the bill.

3. The following certificate will be appended to the bill :—

"Certified that all amounts drawn in last month's bill have been duly disbursed, and receipts taken, with due precautions as to the identification of the payees, with the exception of the following amounts, now refunded :

No.	Name.	Amount refunded.	Remarks.

4. The total to be paid will be made up as follows—

Arrears, as per column 4*b*		₹ 0 0
Current month, as per column 5		„ 0 0
	TOTAL	₹ 0 0
Less undistributed amounts now refunded		„ 0 0
	NET AMOUNT TO BE PAID	₹ 0 0

Any refunded amount can be drawn at any time upon quotation of the month's bill in which the amount was refunded.

5. If any alterations have been made in the list of pensioners during the past month, the political officer will append a statement showing—

No. of Pensioner.	Name.	Nature of alteration or lapse.	Reason or quotation o order.

6. No new name can be brought on the list, and no new pension drawn, until the Accountant-General has registered and given a number to the new name, and communicated it to the political officer in charge.

7. If there have been no alterations the political officer will append to his bill a statement that "there have been no alterations in the list of pensioners under my charge in the past month."

Chapter 20.—Deposits.

(To be read in conjunction with Chapter 15.)

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Personal ,, ...	355	Monthly returns . .	364
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Revenue deposits.

351. Each item of deposit received must at once be entered in a register in Form 41 and numbered; there will be a separate series of numbers for each register, beginning anew each year. The Treasury Officer will carefully check the amount and particulars of each entry (*vide* Art. 246) and then set his initials in the proper column against each. A daily total only will be carried from each register to the cash book.

1. The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.

352. Every item must be recorded in the name of the person *from* whom, not that of the Government official *through* whom, it is received; it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

353. The rules regarding repayments and the form of voucher required are contained in Chapter 15.

354. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipts and in the register of repayments, and it should be separately credited in the cash book or register. The voucher submitted with the list of repayments will state these facts under the signature of the Treasury Officer.

Personal deposits.

355. Receipts and payments (1) on account of wards' and attached estates and estates under Government management, and (2) on any other account for which the special permission of the Comptroller-General for opening a banking account with the treasury, has been obtained (through the local account office), should be recorded in personal ledgers.

1. Personal ledger accounts for regimental funds may be opened in civil treasuries by officers commanding regiments of cavalry and infantry. They should be opened in the name of the commanding officers and do not require the special permission of the Comptroller-General in each case. A half-yearly certificate of the balances of these accounts may be furnished by Treasury Officers on the application of the officer commanding.

356. A sufficient number of sheets of Form 42 should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year; but if there be no page available when it is necessary to open a new account

or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

357. Every personal account will thus have its own ledger page, the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments, and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly the disbursements, made, not from any one particular item, but from the aggregate balance in hand, are entered as they are made without further remark.

358. The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator, and that the withdrawals never exceed the balance in hand.

359. From these ledgers the daily totals of receipt and payment will be carried into the register of personal deposits (Form 43), from which again the aggregate daily total only will be carried to the cash book.

Sub-Treasuries.

360. Deposits made at a sub-treasury must be brought, item by item, through the daily sheet upon the district registers, and must be numbered in the general series. When the officer in charge has occasion to place in deposit an item which, according to rule, should be so dealt with, he may also be empowered to repay it on his own authority without formal authority from the district treasury. In this case he would himself keep up a register of such deposits, in addition to that at the head treasury.

361. In making repayment he would clearly indicate the sub-treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off the payment correctly in the district account.

362. If any class of deposits is repayable at the sub-treasury, it must not be payable at the head treasury also.

363. The adjustment of cash orders issued on sub-treasuries may most conveniently be watched by opening a personal ledger for each sub-treasury. The orders issued would bear a serial number, and the amount would be credited in personal ledger account (Form 44). When paid at the sub-treasury, it would be charged in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the district treasury would be posted at the personal ledger account as repayment of deposit.

With reference to the annual certificate prescribed by Art. 254, the Treasury Officer must certify that the credit balance of each sub-treasury personal ledger account agrees with the sum of orders ascertained to be outstanding.

And a similar certificate must be recorded monthly on the copy of Form 45 (or on the *plus* and *minus* memo. sent to the Accountant-General) to the effect that the total of the outstandings in Form 45 corresponds with the balance in Form 42.

Monthly Returns.

364. An extract register of revenue deposits received will be submitted with the cash account in Form 32; only the first five columns will be filled up by the Treasury Officer, and they should be written up daily from the register

of receipts. It is of importance that each deposit should be exactly confined to its own cage, as the Accountant-General has to detail repayments against it.

365. In some cases where many deposits are received for very short periods, permission has been given to detail in the returns submitted to the Accountant-General only those not repaid in the month of receipt; the permission should not be extended without clear proof of its necessity. In this case the returns for submission could not be written up till after the close of the month, and there would be breaks in the series of numbers representing the deposits received during the month which had been wholly repaid before its close. At foot of each extract register, both of receipt and repayment, would be entered a lump sum for "Deposits received and repaid during the month," in order that the extracts might agree with the accounts.

366. An extract register of repayments during the entire month, with vouchers appended, is submitted with the second list of payments: it is in the same form as the treasury register (Art. 250) and should also be written up daily. Although no extract register accompany the first list of payments, entry should be made in it of the total payment on each head made between the 1st and 10th of the month; the entry in the second list will be of the total payments made from the 11th to 31st.

367. For personal deposits, however, a special form of monthly return (Form 45) is provided, as in it the totals only of receipts and repayments on each personal ledger have to be entered: the totals of the two columns, Receipts of the month, and Payments of the month, alone will be traceable in the cash account and list of payments. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of Form 43.

368. The charges exhibited in Form 45 will be supported by the original paid cheques which should not be given up after payment; but in the case of estates under Government management in the Madras Presidency, the charges should be supported by a consolidated receipt from the administrator and the paid cheques should be sent to the Revenue Board which audits the accounts.

Plus and Minus Memoranda.

369. Together with the monthly deposit returns must be submitted a *plus* and *minus* memorandum showing the opening balance, receipt, repayment, and closing balance, under each head of deposits, including personal deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit registers, it has to be reduced in the April return by the amount reported for lapse under Art. 255.

Chapter 21.—Bills.

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Forms of bills.

370. Two forms of bills are used for remittance of public funds in India, *viz.*, *supply bills* (Forms 46 and 47) and *remittance transfer receipts* (Form 48). *Supply bills* are issued under the special orders of the local Accountant-General, at times and on conditions prescribed by him; the conditions of issue of *transfer receipts* will be found in Chapter 9. A list of the treasuries which issue and cash bills is given in Appendix D.

Issue of bills.

371. Before the commencement of a new official year, a register of bills issued (Form 49) will be opened, by paging it and setting apart a sufficient number of pages for every treasury usually drawn on; the pages should be ruled, and the lines numbered in the column headed "Special or District." The series of district numbers will thus be separate for each district, and will commence anew with each official year; a number cannot be used again, though the bill have been cancelled before another is drawn on the same district. In other columns will be entered the printed (or general) number, the date and amount of the bill, the names of the remitter and payee, and the authority for issue, whether this be contained in a paragraph of Chapter 9 or a letter of the local Accountant-General; the Remarks column will be left blank for note of issue of duplicates, of cancellation, and the like.

372. Supply bills and transfer receipts drawn on the same district will be recorded in the same district issue register, and in the same series of district numbers.

373. Bills should be prepared and signed from time to time as they are applied for, immediately on the receipt of cash; the business of signing them should not be postponed till the close of office, and ON NO ACCOUNT may the office be closed till all bills applied for have been issued. Each must be signed legibly with the full signature of the drawer (who should take pains to maintain a uniform signature), and should then be torn by him from the counterfoil.

1. The counterfoils of bills issued should be periodically bound up for preservation, and should be kept for twenty years.

374. At the time of signature, the register of bills issued, together with the application for the bill, the advice list (Art. 376) and the book of forms, will be laid together before the Treasury Officer; the advice-list must be *signed* before the close of office, but he will initial each entry therein, and in the register and the counterfoil, at the same time as he signs the bill, after he has satisfied himself that—

(*a*) the several documents agree;
(*b*) the authority for issue is sufficient;
(*c*) the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the bill;

1. In the case of remittance transfer receipts *in favour* of a public officer, the purpose for which the remittance is made must be plainly stated in the body of the bill, in order that this document may be complete in itself and independent of a covering letter; but the drawer's omission to give this information will not justify the drawee in refusing payment.

(*d*) the amount is entered in words as well as figures and the words are written continuously without lifting the pen, and end with the word "only" in order to prevent interpolation;
(*e*) a sum a little in excess of that for which the bill is granted is entered in words across the bill at right angles to the type;

1. "Under thirty rupees" will mean that the bill is for a sum not less than R20, but less than R30; and similarly, "under eight hundred rupees" will mean that it is for less than R800, but not less than R700.

(*f*) the bill is signed in every case by the accountant, and also by the treasurer when the bill is issued in exchange for cash, but by the accountant instead of the treasurer when the amount has been received by transfer in account; the treasurer should enter the amount in the native character at the same time as he signs the bill.

1. The provision that each bill issued in exchange for cash shall bear the treasurer's signature is only intended to bring home responsibility to him; bills issued by branch banks holding the Government balances need be signed by the Bank Agent only.

Issue of bills on military treasure chests.

375. Under Art. 139, note 2, certain Treasury Officers are authorized o draw remittance transfer receipts on the military treasure-chests at Mhow, Neemuch, &c. The amounts of such receipts are credited to the Military Department concerned, and they should accordingly be entered at first in a separate register in Form 49, in which the issues of local bills are entered. From this register a list in Form 51 should be posted daily, and its daily total entered, without any details, in the schedule of military receipts of the presidency concerned under the column, "Remittance transfer receipts issued on military treasure-chests."

Advice-Lists.

376. The advice-list (Form 50) will include both supply bills and transfer receipts drawn on the same day on a particular treasury. The general, as well as the special or district, number of each must be shown. The advice will be initialled as each bill is signed, and the list will be totalled, closed,

and signed by the Treasury Officer, and despatched without a cover, without fail, before the treasury closes on the day of issue.

377. The advices of bills issued by treasuries under charge of a branch bank will be signed and despatched by the Agent.

378. If alterations be made in a bill prior to issue, the corrections should be noted in the advice, and each alteration, both in bill and advice, should be authenticated by the drawer's initials, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the *drawer*, and not the drawee, must bear the loss. But the drawee must remember and apply the numerous defensive checks provided for him.

379. Advices of bills drawn on the Bank of Bengal at Calcutta, the Bank of Madras at Madras, or the Bank of Bombay at Bombay, should be sent direct to the Secretary and Treasurer of the Bank. But advices of bills drawn on districts of which the treasury business is managed by a branch of any of these banks, should be sent to the officer in charge of the district treasury, who will at once register them in the check register of bills payable (Form 53), and *immediately* pass on the original advices to the Bank Agent as authority to pay the bills on presentation without further special authorisation. In the case of Rangoon the advices should be sent to the Agent direct.

Accounts of bills issued.

380. The district issue registers will be, with the check margins of the bills themselves, the only record of detailed transactions preserved in the office, but at the time of issue each must be entered in a *general list* of bills issued, to be submitted to the Accountant-General with the monthly cash account.

381. There will be four general issue lists, namely :—

Supply bills, local (that is, issued on treasuries in the same province).
Supply bills, foreign (that is, issued on treasuries in other provinces).
Transfer receipts, local.
Transfer receipts, foreign.

For local bills, Form 51 is prescribed ; for foreign bills, Form 52.

382. The general number of each bill must be given, without fail, in these lists; the special or district number is not required. Each of the four will be totalled daily, and its total carried separately into the cash book.

383. At the end of the month these lists will be submitted in original to the Accountant-General with the cash account, wherein the totals only will be shown of the receipts of the month under supply bills and remittance transfer receipts, local and foreign, respectively. No office copy of these lists need be kept by the Treasury Officer.

Cross-checks.

384. It will be useful to note the cross-checks which a Treasury Officer can each evening apply to the several documents connected with bills issued. The several advice lists and the district issue registers check one another directly ; the total of each general list must agree with the total of the advice lists for that class, and this agreement should be at times tested

by the Treasury Officer himself; the total of each general list, too, should, day by day, be compared with the credit in the cash book; and, lastly, the issue of forms should be checked by the number of entries in each pair of general lists.

Regularity of signature.

385. Variation in the signature of the drawer often entails much trouble on the paying treasury, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of, his signature, or other serious irregularity on the face of the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Accordingly a native officer in charge of a treasury should *sign* his name in English, or have it written in English characters below the vernacular signature.

386. When any change of Treasury Officer occurs, a specimen of the signature of the new-comer should be forwarded by the out-going officer to all treasuries usually drawn on. The following form will be convenient:—

"The undersigned begs to notify to_____ that he has on this day been relieved of the executive charge of the treasury at_____ by_____, a specimen of whose signature is annexed."

_____ } *Relieved Officer.*

*The*_____ *189* . }

_____

Relieving Officer.

1. In the case of a native officer signing in vernacular, his name should also be written in English characters in this notice, as well as after his signature in bills (Art. 385).

2. When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among Treasury Officers.

Payment of bills—Check Register.

387. At the commencement of each official year a *check register of bills payable* (Form 53) should be prepared. It should be paged and ruled, each page signed by the Treasury Officer, a page (or two or more) set apart for each treasury or officer usually drawing, and the lines in them numbered; if the pages provided be too few, it will be easy to carry forward the record by noting at foot of the last page the number of that on which future entries will be found; a back reference being similarly made on the latter.

388. The advice-lists received from issuing treasuries will furnish materials for filling up columns 1 to 5 in this register. These lists must be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer, and, if necessary, the post-mark. He should satisfy himself that the particulars are punctually and accurately posted in the check registers of bills payable, and then the advice-list should be filed with others received from the same treasury and kept under lock and key. These advice-files should all be bound up together at the end of the year.

1. It may be as well to remind Treasury Officers of the security (against the fraud of altering after signature the amount shown in the advice) which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured

amounts of an advice. Any alteration of any entry, whether of name or figures, in an advice requires the drawer's initials (Art. 378), so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any uncertified correction.

389. This register is intended to facilitate examination and identification of bills presented for payment. The entries to be made from the advice list should be a sufficient obstacle to the encashment of bills forged or fraudulently altered; and their sequence effectually bars the use a second time of a district number, and suggests suspicion even of the advice-list where a high number, general or special, follows a low one. The column of Remarks provides space for necessary notes of calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment, or of advices of seconds or thirds; and the Treasury Officer should be careful to see that these notes are punctually made.

Examination of Bills presented.

390. On presentation of a bill for payment, the Treasury Officer must compare it with the above register and also with the advice, and should satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance.

391. The points of order are, that the bill has been advised, that it corresponds in all particulars with the advice, that it bears the genuine signature of the drawer, that it is signed by the accountant or accountant and treasurer as required by Art. 374 (*f*), unless issued by a Presidency Bank or one of its branches, that it has not been tampered with, and, of course, that it is not a cancelled or a lapsed bill or one of which a duplicate has been paid. Yet, a bill may be paid—

Without advice, if there is no reason whatsoever to doubt its genuineness, and if the holders are known and respectable and likely to be inconvenienced by delay; on tender of sufficient guarantee there need be no hesitation: application for advice should, however, be made at once.

Even *though differing from the advice*, at the discretion and risk of the drawee, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the bill. But great caution should be exercised before paying on a bill an amount larger than that named in the advice.

Doubtful Bills.

392. In case of erasure, alteration, or other serious cause for suspicion, the drawee should, before payment, refer to the drawer, the post office, or the Accountant-General, as the case may require. Any material alteration of a bill without the consent of the parties, after it has been drawn, or endorsed, such as the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake, as by inserting the words "or order" in the endorsement of a supply bill will have no such effect. A merely technical defect, such as the omission by the drawer to note the purpose for which a remittance transfer receipt is required, will not justify the drawee's refusal to pay. Remittance transfer receipts should not bear any other endorsement than that of the payee, and Government officers are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so.

1. The order conveying the last instructions goes on: "There is no objection to the bank of ——— paying on its own responsibility, and for the convenience of its constituents, transfer receipts bearing endorsements in addition to that of the payee. In all such cases the bank must itself endorse the transfer receipts." The bank had pointed out that the special endorsement of the payee was as full an acquittance to Government as a simple "Contents "received," in consequence, no doubt, of the stipulation on the face of the bill that it is NOT TRANSFERABLE.

Form of Receipt.

393. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the bill, and that it is given by the legal holder. On no account may a bill be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid.

(*a*) If the legal holder be dead, payment should be made only to his legal representative; a bill for less than R100 may, however, be paid without a certificate of administration.

(*b*) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the treasury, of the power-of-attorney, should be made on the bill.

(*c*) If more than one person be named in a bill, all must join in order to give a valid endorsement or receipt.

(*d*) A bill payable to A. B. cannot be cashed on the receipt of his partner C. D. without production of a formal power-of-attorney; a bill payable to A. B. and Co. can be paid on the receipt, as A. B. and Co., of any member of the firm.

(*e*) Although bills can be legally drawn in favour of *incorporated* banks, and paid on receipt of the official duly authorized for the time being, they cannot be so drawn in favour of *unincorporated* banks or other institutions. The *name* of the payee, as well as his designation (Secretary, Manager, &c.), must be inserted, and his receipt required; but if he have left and his signature cannot be obtained, payment can be made to his successor on formal guarantee of indemnity.

(*f*) If the amount of the bill be payable by transfer to some head of account, the fact that it has been so credited, and the date of credit, and the item in which it is included, should be noted across the face of the bill, under the signature of the Treasury Officer. If the bill be a transfer receipt, the form of receipt on the reverse should be scored through and a similar note made there; if it be a supply bill endorsed to the Collector or other public officer, he should endorse it "Credit to such a head of account" over his signature.

1. A public officer when he sends a transfer receipt to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit." Omission to do this facilitates fraudulent appropriation of the money.

Record of payment.

394. As each bill is paid, it must be scored through and stamped *paid*, the word *paid* entered against the bill in the advice list, the date of payment noted in column 6 of the check register, and the amount paid entered in the right-hand column of the same. As each payment is made, the entry should be initialled by the Treasury Officer in the column of Remarks of the check

register. Entry must be made at the same time in the proper register of bills paid (see next rule). If the treasury banks with a branch bank, the entry of payment in the latter register will be made from the paid bills on their return from the bank (see Art. 379).

1. The entry in the check register of the amount paid on each bill is intended to facilitate preparation of the assets and liabilities statement, and consequently, on receipt of advice of cancellation of any bill, or on its lapse, whether under Art. 401 or under Art. 152, its amount should be entered in like manner. Then the difference between the forward totals of columns 5 and 8 will be the liability on account of the bills of the drawing district.

2. The destruction of the advice-lists of bills drawn may be sanctioned by the Accountant-General after he has completed and adjusted his list of lapsed bills for the period to which the advice belongs.

Accounts of bills paid.

395. A volume should be prepared at the beginning of the year (Forms 54 and 55), in which the bills will be entered as they are paid, the daily total being each day carried to the cash book. These registers of bills paid will be four in number (like those of bills issued), namely, for supply bills and for transfer receipts, each a pair, one of which is for local (Form 54) and one for foreign bills (Form 55).

396. Four schedules of bills paid (in the same form as the registers) should punctually be written up before office closes, in order to be submitted to the Accountant-General with the bi-monthly list of payments, and the bills themselves should be attached to their schedules.

Paymasters' and Pay-Examiners' transfer receipts.

397. Transfer receipts issued by military paymasters and pay-examiners (Art. 144) undergo, previous to payment, precisely the same form of scrutiny and test. But the entry of the payment is to be made in the appropriate column of the military schedule of payments (Chapter 25), and not in the registers prescribed in the last two rules.

1. The following is a complete list of the military paymasters and pay-examiners who may issue such transfer receipts. It will, of course, be understood that no transfer receipts may be drawn by civil treasuries on them :—

Presidency.	Officer.	Station.
Bengal, Eastern Circle	Examiner of Military Pay Accounts	Calcutta.
	Pension Paymaster, Presidency Circle	Ditto.
Bengal, Western Circle	Examiner of Military Pay Accounts	Rawalpindi.
Madras	Examiner of Military Pay Accounts	Madras.
	Superintendent of Family Payments and Pensions	Ditto.
	Paymaster, Rangoon	Rangoon.
Bombay	Presidency Paymaster	Bombay.
	Examiner of Military Pay Accounts	Poona.
	Southern Concan Pension Paymaster	Ditto.

Issue of duplicates.

398. A duplicate of a bill may be issued under the circumstances stated in Art. 145; and, in the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. No special form is provided for triplicates; the form of duplicate must be altered by hand. Neither duplicate nor triplicate can be issued without reference to the Accountant-General if the bill has lapsed.

399. The duplicate and triplicate must be drawn in exactly the same terms as the original bill, with the same date, the same number, the same amount, and the name of the same payee; so that, if a lost bill has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original bill.

400. No duplicate or triplicate older than six months should be paid without previous reference to the Accountant-General, or, in the case of military transfer receipts, to the Controller of Military Accounts; nor should any duplicate or triplicate of a bill endorsed for payment at a sub-treasury be either cashed, or endorsed for payment at a sub-treasury, until the officer at the sub-treasury has certified that he has not paid the original, and that he has recorded the issue of a duplicate.

Cancellation.

401. When a bill is cancelled, as provided in Art. 146, the fact of cancellation should be conspicuously noted across the face of the bill; at the *same* time note should be made in the register of bills issued (Form 49) and advice sent to the officer drawn on, who should at once record the fact in the Remarks column of his check-register of bills payable, and also note the amount of the bill in the column of "Amount discharged." The amount refunded should be charged, in the schedule of local or foreign bills paid (supply bills or transfer receipts), according as the bill cancelled is a local or a foreign bill; and the name of the treasury drawn upon should be entered in the column of Remarks. The entry must be supported by the cancelled and duly receipted bill as voucher; and it must appear, even though issue and cancellation take place in the same month. The special (district) number of the cancelled bill may not be used for another bill, even though no other have been drawn on the same district between the issue of the bill and its cancellation.

Exchange.

402. When a bill is exchanged for another (see Art. 148), the original bill will be treated and charged as a bill presented for payment, and the amount again credited as received for the issue of the new bill.

Lapse of bills.

403. Supply bills and transfer receipts, which are not paid before the end of the third account year after that in which they are issued, lapse, and should be so marked in the check register of bills payable, their amount being at the same time posted in the right-hand column of that register; their amount is

transferred to the credit of Government by an account entry made by the Accountant-General. Should any one apply for payment of a lapsed bill, he should be directed to address the Accountant-General; if payment be sanctioned, the amount will be charged in the cash book as a miscellaneous refund and noted against the credit to prevent a double payment. The rule applies to bills drawn by treasuries under other Governments, as well as by those under the Local Government.

1. Paymasters' transfer receipts lapse in the same way as those of civil treasuries, and payment can only be made under an order of the Controller of Military Accounts.
2. Regarding transfer receipts for sepoys' remittances, see Art. 152.

Supply of Forms.

404. Forms will be supplied to Treasury Officers by the local Accountant-General, and to paymasters, &c., by the Controller of Military Accounts. Indents for supplies should be in the Form 56, and should ordinarily be for twelve months' supply. The same form also will be used for indents on the Comptroller, India Treasuries, by those Accountants-General who are supplied by him.

1. All these forms are now printed with a coloured ground-pattern on water-marked paper. Any fraudulent erasure is impossible, inasmuch as it involves the removal of so much of the coloured ground-pattern as to ensure detection.
2. It has been arranged that a proper colour shall be allotted to each province, and that both letter-press and ground-pattern shall be in that colour, the printed numbers alone being in black. For duplicates, however, the ground-pattern in the proper colour will cover the whole face of the form, while the letter-press will be in black.
3. For the convenience of commercial houses, it has been decided that supply bills for more than R1,000 may, if required, be issued in duplicate. For the use of Calcutta, special forms are printed in duplicate (Form 47); elsewhere the ordinary forms for duplicates may be used, the fact of such an issue being noted in the advice. A duplicate should not, however, be given, unless specially asked for.
4. The forms required for use in the Madras and Bombay Presidencies are printed and supplied by the local Accountants-General. ~~The other Accountants-General and Comptrollers are supplied by the Comptroller, India Treasuries.~~

Care of forms.

405. Immediately on receipt of a parcel of forms of bills they should be carefully examined. The duplicates for district treasuries are made up in books of ten each, and bear no numbers; they should be counted. The originals are made up in books of fifty each, and bear a printed number in a general series peculiar to the province; here the series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct.

406. The forms of bills and of advices should be placed in store under the key of the Treasury Officer, who should each morning issue the book or books containing bill forms, and the advice forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept back unissued unless it be spoilt; that the number expended in the day agrees with the total numbers of the two lists of bills issued, *viz*, on the local and on other Governments.

407. Spoilt forms should never be destroyed; both the check margin and the form itself should be defaced under the Treasury Officer's initials, and the forms returned to the Accountant-General with the list of bills issued, local (Form 51).

408. In case of transfer of charge of the treasury, the relieving officer should acknowledge and report to the Accountant-General the number of bill forms in stock.

Chapter 22.—Imperial Departments.

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Imperial Departments defined.

409. The name "Imperial Department" is here given to certain departments whose operations extend over several provinces, and whose accounts it is found convenient to collect under the charge of a single accounting officer, namely, the Comptroller of India Treasuries. Payments to officers of such departments are made under authority from that officer. The following departments are included in this designation:—

Survey of India;
Northern India Salt Department;
Meteorological Department;
Horse-breeding Department;
Archæological Surveys;
Geological Survey and Museums.

Survey of India.

[*N.B.*—In the following rules "Surveyor-General" means the account branch of the Surveyor-General's Office, whether it is under the Surveyor-General's personal charge, or administered by a Deputy under his orders.]

Provision of Funds.

410. The Surveyor-General will, at the beginning of each year, draw up a statement in Form 57, showing the budget estimate for fixed and other charges for survey parties. A limit will be fixed at 20 per cent. above the total budget estimate (without reference to the distribution among the various parties), against which payment orders for fixed charges and letters of credit for other charges will be issued by the Comptroller, India Treasuries, on the motion of the Surveyor-General, on the understanding that the Surveyor-General holds himself responsible that the budget limit is not exceeded in the actual expenditure—excepting, of course, when an excess has been specially sanctioned by Government. If any payment orders or letters of credit, after being once issued, are found not to be required, the Surveyor-General will inform the Comptroller of India Treasuries, in order that he may cancel them, and not reckon them against the fixed limit.

Fixed Charges.

411. In respect of the salaries and local allowances of gazetted officers and their establishments—herein called "fixed charges"—the Surveyor-General will inform the Comptroller, India Treasuries, quarterly of the total authorized amounts payable by Treasury Officers from month to month, together with the names of the treasuries from which they should be made payable. Alterations made by the Surveyor-General in his estimates will be notified by the Surveyor General to the Comptroller, India Treasuries, and, through the proper channel, to Treasury Officers. These estimates will lapse at the end of the month next following the quarter for which issued.

The Comptroller, India Treasuries, will communicate this estimate of fixed charges to the Accountants-General concerned, who will inform the Treasury Officers under them of the amounts payable on account of salaries and establishment bills. Treasury Officers will pay all such bills on presentation, according to the Surveyor-General's estimates, and forward them as vouchers with their treasury accounts.

1. Net amounts only will be charged in the treasury accounts, even when payments are made at a treasury in Madras. Adjustments to credit of service funds will be made by the Comptroller, India Treasuries.

2. In cases when a survey party or a gazetted officer, or an officer in charge of a party is transferred from one province or district to another, and no notice of such transfer has been given by the Accountant-General to the Treasury Officer of the latter, the pay-bill of the party or officer may be cashed at the treasury of the district to which it or he is transferred, on presentation of the bill, accompanied by a last-pay certificate. The vouchers will accompany the bi-monthly list of payments to be forwarded by the Treasury Officers to the Accountants-General.

3. When a survey party or officer is detained in a district for a longer time than was originally notified, the Treasury Officer may, on a certificate to that effect from the officer in charge of the party, cash the bills for fixed charges for one month in addition to the advices he has received.

Other Charges—Letters of Credit.

412. For the payment of other charges—namely, travelling allowances of gazetted officers and of establishments and contingent expenditure, officers in charge of parties will be supplied with funds by means of letters of credit issued by the Comptroller, India Treasuries, on application of the Surveyor-General in favour of the officer in charge of a specified party. A letter of credit lapses at the end of the month next following the period for which it is issued.

The money will be drawn from the treasury, as required, upon receipts signed by the officer in charge of the party, as follows:—

"Received from the officer in charge of the Treasury Rupees (in words), to be accounted for by me to the Comptroller, India Treasuries, in part of letter of credit No.

(Signed)

(Survey rank.)

Officer in charge of No. Party."

Dated

413. A special letter of credit may be applied for in favour of an officer who is organising a party, or conveying it from one place to another. These letters of credit are available for one month from date of issue.

414. A survey officer drawing money under a letter of credit submits a monthly account to the Surveyor-General with the contingent and travelling allowance bills.

If the Surveyor-General approves the account, he will enface it "approved," and sign it. If he raises any objection, he will note the objection in the account, or on an accompanying paper, and take any necessary action.

The account itself, thus enfaced, with all vouchers, he will send on to the Comptroller, India Treasuries.

Disposal of Objections.

415. Objections raised by the Comptroller, India Treasuries, in auditing the survey parties' accounts will be communicated in an Objection Statement, one for each party. The Objection Statement will be sent through the Surveyor-General, and not direct to the party; and will be similarly returned through the Surveyor-General.

Sale of Maps.

416. The agents for the sale of maps of the Survey Department will pay the sale-proceeds of the maps into the nearest Government treasury, obtaining receipts. They will forward these receipts to the Surveyor-General, who will send to the Comptroller, India Treasuries, every month a list of the payments made, giving the details by treasuries.

Treasury Officers will credit the amounts so received as receipts of the Survey Department, on account of the sale-proceeds of maps.

Repair of Survey Stations.

417. The Surveyor-General has furnished to all District Officers and Political Agents lists of the survey stations of the Great Trigonometrical Survey under their charge, and they are authorized to expend, for the protection of each station, a sum not exceeding on an average R4 a year: outlay in excess of this amount should not be incurred without special authority of the Deputy Surveyor-General. Payment should be made on a receipted bill, accompanied by a separate receipt; the bill should be sent by the Treasury Officer to the Deputy Surveyor-General at Dehra Dun (who will countersign and transmit it to the Comptroller, India Treasuries); the separate receipt will support the charge in the district accounts.

1. To facilitate check in the Office of the Comptroller of India Treasuries, a note should be made in red ink on the separate receipt of the amount paid on account of each station (when the receipt is in a lump sum), and the date on which it is paid at the Treasury should be recorded on the receipted bill.

Northern India Salt Department.

Receipts.

418. The receipt of revenue directly by officers of this department is to be restricted as far as possible; but when any revenue is so received, they are required to pay it into the treasury without any diminution. Each remittance will be entered in a pass book and accompanied by a chalan, both of

which will be receipted by the Treasury Officer or Accountant in accordance with the rules in Chapter I.

419. Traders and others will pay sums due to Government into the treasury direct where they will be credited to the "Northern India Salt Department;" the Treasury Officer will send daily advice of such credits to the Salt Revenue Officer concerned. At the end of each month each Treasury Officer will send to the Salt Revenue Officer concerned a statement in Form 58 of all such receipts brought to account during the month.

Deposits.

420. Money paid in as a deposit will not be credited to the Northern India Salt Revenue Department, but to Revenue Deposits as a deposit of the Salt Revenue Officer, and repayment will be made on repayment orders signed by the officer through whom the credit is made.

Monthly Statement, etc.

421. At the end of every month the Salt Revenue Officer will prepare a consolidated receipt for all the remittances made by him during the month giving details of heads, and this he will send with his pass book to the Treasury Officer who will verify the entries in the pass book, sign it and the consolidated receipt, and return them to the Salt Revenue Officer.

The Treasury Officer will prepare monthly a schedule in Form 59 of revenue received (excluding deposits) and forward it to the Accountant-General along with his cash account.

Charges—Letters of Credit.

422. The Commissioner of Northern India Salt Revenue will furnish the Comptroller of India Treasuries at the beginning of each year with a statement showing the sums to be drawn from each treasury by each officer of the department.

The Comptroller, India Treasuries, will issue letters of credit accordingly on the several treasuries mentioned.

423. Treasury Officers will record on the letters of credit under their initials the monthly totals of sums drawn against them. The letters of credit lapse at the close of the financial year.

At the end of each month the Treasury Officer will furnish the Salt Revenue Officers with a memorandum of payments made during the month.

424. Money will be drawn from treasuries on presentation of establishment, travelling allowance, and contingent bills countersigned by the officer named in the letter of credit.

Repayment on account of seizure shares of confiscation and double duty will be made on bills countersigned by the Commissioner of Northern India Salt Revenue and receipted by the payee.

Money required for expenditure from departmental funds will also be drawn from the treasury on payment orders.

Internal Branch Revenue.

425. Revenue realized by officers of this branch will be remitted at once to the nearest treasury or sub-treasury. A consolidated receipt will be prepared

monthly by the Salt Revenue Officer who will send it with the receipted chalans to the Treasury Officer for signature and return.

Imperial Meteorological Department.

426. The expenditure of this department, from the year 1882-83, has been brought upon the General Accounts of India, and does not appear in the Provincial Estimates.

1. Charges connected with meteorological observatories in Hyderabad are debitable to Berar Revenues from April 1887.

427. The expenditure is classified as follows:—

Reporters, including salaries and allowances of Reporters and their establishments contingencies connected with their establishments, a separate head of which must be "Cost of service telegrams," both sent and received, paid for by them.

The debit of the Telegraph Department for special local telegraph lines also comes under this head.

"Tour Allowances" will be a special sub-head, including cost of journeys of inspection, or to and from hill stations.

Observatories, including (1) allowances to Observers, (2) establishment, (3) local contingencies, (4) cost of observing instruments, whether in the observatories or in the Reporters' offices.

Special Grants.—Grants for the cost of special works or undertakings.

428. Reporters will draw their bills under the usual rules applicable to Government offices in the Civil Department. Observers will draw bills for their salary or allowance, and for their establishment, under the countersignature of either a Reporter or the local Civil Surgeon. Their contingent bills must be countersigned by a Reporter. The contingent bills for observatories in the Central Provinces, Burma, and the Hyderabad Assigned Districts will be countersigned by the respective Sanitary Commissioners of those provinces.

Bills for unusual expenditure, or for any contingent expenditure exceeding R200, or for instruments exceeding R50 in value, or for expenditure against the head "Special Grants," must be countersigned by the Reporter to the Government of India.

429. The expenditure in connection with observatories (except in the case of Hyderabad) will be disbursed by Treasury Officers against letters of credit issued annually from the Office of the Comptroller, India Treasuries, upon the motion of the Reporter to the Government of India. These should be applied for in March of each year, in the following form:—

1. Name of Treasury;
2. Credit—in whose favour;
3. Limit of monthly fixed allowances;
4. Limit of contingencies for the year;

but further credits will be given in the course of the year, should occasion arise. These letters of credit lapse at the close of the financial year for which issued.

430. In the case of Hyderabad, the Meteorological Reporter for Western India is empowered to apply direct to the Comptroller, Hyderabad, for letters of credit on treasuries subordinate to him, instead of through the Meteorological Reporter to the Government of India.

431. Any receipts should be paid into the treasury as receipts of the Meteorological Department.

432. All receipts and expenditure upon the local accounts will be passed to the account with the Government of India.

Horse-breeding Charges.

433. Charges on account of horse-breeding will be paid on presentation at the treasury of bills setting forth the nature of the expenditure. Establishment bills are drawn only by the Superintendent-General and his assistants, but contingent abstracts may be cashed at the treasury on the signature of District Officers also. Detailed bills for sums drawn during a month must be submitted by all drawing officers to the Superintendent-General for countersignature.

Archæological Surveys.

434. The following are the divisions:—

(1) Bombay;
(2) The North-Western Provinces and Oudh.

435. Funds are supplied to both divisions on letters of credit which are issued monthly upon the treasuries from which money is required, by the Comptroller, India Treasuries, on application from the Surveyor concerned. These letters of credit lapse at the close of the financial year. Against the funds so placed at their credit, the respective Surveyors draw on bills in the prescribed form.

436. All transactions upon the local accounts will be passed to the account with the Government of India.

Geological Survey and Museums.

437. Funds are supplied to the Geological Survey Department by means of payment orders and letters of credit issued monthly by the Comptroller, India Treasuries, on applications received from the Director of the department. These letters of credit lapse at close of the financial year.

438. Before the close of each month, the Director will furnish the Comptroller, India Treasuries, with a memorandum in Form 60 showing the requirements of the department for the ensuing month and the treasuries from which payment is desired.

439. For "fixed charges" the Comptroller, India Treasuries, issues payment orders on the respective local Accountants-General and Comptrollers, in view to the Treasury Officers concerned being instructed to pay the bills of the department on presentation; and for "other charges" he issues letters of credit direct upon the treasuries specified in the memorandum. Against these payment orders and letters of credit, Geological Survey Officers will present bills drawn in the prescribed forms, supporting those for their own salary and fixed allowance with last-pay certificates, and previously obtaining on the others the countersignature of the Director.

Chapter 23.—Forest Department.

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Receipts.

440. All sums paid into a treasury by a Forest Officer or on his account should be credited to the Forest Department as "Forest Remittances."

441. All revenue received by Forest Officers is to be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual chalan form supplied by Treasury Officers, in duplicate: one copy will form the voucher to the entry in the cash book, and the other will be retained by the Treasury Officer. (Forest Code, Article 83.)

442. A Treasury Officer will receive Forest Revenue—

(1) When paid in by a Forest Officer;
(2) When the chalan is countersigned by a Forest Officer;
(3) When the Treasury Officer is specially authorised to receive it.

Each item of receipt should be shown separately in the schedule submitted by the Treasury Officer to the Accountant-General; and when two or more Forest Officers deal with a treasury, the receipts from each should be shown in separate columns.

443. If funds be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash, or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note. (Forest Code, Article 143.)

444. A consolidated receipt for the Forest Remittances received and credited during the month should be furnished by the Treasury Officer on the 1st of the ensuing month to each of the Divisional Forest Officers dealing with his treasury.

Payments.

445. Funds are supplied to the Forest Department by means of quarterly letters of credit issued in Madras and Bombay by the Accountant-General, in Berar by the Comptroller, and elsewhere by the Comptroller-General; against these letters of credit the Forest Officers named therein draw cheques. No charges on account of the Forest Department will be paid otherwise than on cheques so drawn. When civil officers are authorized to incur charges on account of the Forest Department, they will do so as forest disbursers, and apply for letters of credit through the Conservator of the Province. All letters of credit lapse at the close of the financial year.

1. Letters of credit are issued to officers as holding a certain office, and transfers of divisional charges should be reported by the relieved officer to the Treasury Officers concerned. (Forest Code, Article 165.)

2. Cheques drawn on or before the 31st of March, and presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury Officer against the letter of credit of the official year in which the cheques were drawn. If presented for payment after the 30th of April, their amount will be taken against the letter of credit of the year succeeding that in which they were drawn. (Forest Code, Article 165.)

446. Funds may, if required, be obtained by Forest Officers from the sub-treasuries or tehsils subordinate to the district treasuries on which they hold letters of credit, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The Forest Officer will, in such cases, advise the District Treasury Officer from time to time of the probable amount of his drawings, in order that funds may be duly provided, and will communicate to the Sub-Treasury Officer, through the District Treasury Officer, the number of the cheque book to be used. (Forest Code, Article 169.)

Cheques.

447. An officer who is allowed credit on a Civil Treasury is also supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury; no cheque will be issued for a sum less than R10, and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, should be refused payment.

1. The provisions of Art. 485, apply, *mutatis mutandis*, in cases of loss of cheques drawn by Forest Officers on Civil Treasuries.

2. Officers who are furnished with letters of credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments, and only for *bonâ fide* local demands against the Government and not for the transfer of funds from one division to another; such transfers of funds can only be made under orders from the Comptroller and Auditor-General on application from Conservators. Those officers who have transactions with more than one district treasury will keep a separate cheque book for each. All cheques must be in the handwriting of the officers drawing them, and should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted: thus, "under thirty rupees" will mean that the cheque is for a sum not less than R20, but less than R30; and similarly, "under eight hundred rupees" will mean that it is for less than R800, but not less than R700. (Forest Code, Article 167.)

3. Cheques will bear printed serial numbers in each book, and the Conservator will supply cheque books in such forms and under such rules as the Comptroller-General may from time to time direct. All cheque books must be kept under lock and key. (Forest Code, Article 168.)

4. Cheques drawn on sub-treasuries or tehsils will be written both in English and in the vernacular used in the Courts of the province in which they are situated. (Forest Code, Article 169.)

Forest Officers on Leave.

448. The leave allowances of a Forest Officer on leave in India at a place where there is no disbursing Forest Officer may be paid under the same rules as those of any other gazetted officer, no letter of credit being required. The bills, however, should be charged in the treasury account in the same way as Forest cheques.

Chapter 24.—Public Works Department.

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Letters of Credit.

449. Funds will be supplied to the Public Works Department by means of letters of credit (Form 61). The amount of each letter of credit is to be posted in the column of balance in the register of cheques paid (Form 62) (and in the Executive Engineer's separate pass book when sent to be written up), as the limit up to which the officers named therein may draw cheques. The cheques themselves should be charged in the treasury accounts only when they are actually paid (see Art. 451). The paid cheques will be sent up by Treasury Officers in support of the debits in their accounts, accompanied by a covering list working up to the total debit. The covering list should show (1) Serial No.; (2) No. of the cheque; (3) Amount of the cheque.

1. The balance of a letter of credit does not lapse at the end of the official year; but if such balance is not operated on in the meantime, it will lapse six months after the expiration of the financial year in which the letter of credit was issued.

450. If a letter of credit miscarry or be delayed and the Executive Engineer thereby run short of funds, he may be allowed to draw funds within the limit of the expected letter of credit, on producing a notice from the Examiner of Public Works Accounts that the required authority has been issued; but the Treasury Officer will at once report the circumstance by telegraph to the provincial Accountant-General. An Executive Engineer can be furnished with funds only by letter of credit, and only under the above stated circumstances in anticipation of its arrival.

1. It has been settled with the Presidency Banks that their agents shall be guided by this rule when Government treasuries bank with their branches.

Cheques and Cheque Books.

451. The Executive Engineer will obtain money solely by cheques against his letter of credit. He is supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number for record in the register of cheques paid. No advice of the issue of a cheque need be sent to the treasury; none will be issued for a sum less than ₹10 and none will hold good for more than three months from the date of issue; any presented at a later date, or not bearing the distinguishing number of the book advised as in use, should be refused payment. Before order for payment is passed, the cheque should be compared with the register (Form 62) to ascertain that the account is not overdrawn, and that the cheque really came from the book notified as in use by the drawer. The cheque should then be entered in the register and passed for payment. The register provides a separate column for

each Executive Engineer having a letter of credit on the treasury, and a column is set apart for noting the balance available after each payment. Care should, of course, be taken that the figures in the balance column do not in any way pass into the daily total, which is the sum of the payment columns only.

1. Each payment entered in the register (and also each letter of credit added to the available balance under Art. 449) must be attested by the Treasury Officer's initials.

2. In the case of payments at a Branch Bank or at a Sub-Treasury, it will be sufficient to enter in the Register the daily total paid by each Treasury and to note the balance available after each such entry.

3. The rule that a cheque will not hold good for more than three months from the date of issue, applies also to cheques issued by Guaranteed and Subsidised Railway Companies provided with funds by credits on Government Treasuries.

Public Works Subordinates.

452. An Executive Engineer may empower any of his sub-divisional officers to draw cheques against his own letter of credit to any extent that he may specify, supplying him with a cheque book bearing a different number from his own, and of course advising the Treasury Officer thereof.

1. Separate letters of credit for such sub-divisional officers should not be opened either at the head or at a sub-treasury; the Executive Engineer gives a letter of authority only, and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. His letter of authority should be dealt with on the plan described in Art. 315.

453. When funds are required for a subordinate at a different treasury from that with which the Executive Engineer himself banks, the latter should obtain a letter of credit on that treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payments at Sub-Treasuries.

454. Funds may be obtained by an Executive Engineer, or his sub-divisional officers, from tehsils or sub-treasuries, by means of cheques, which must be distinguished from those drawn on the head treasury by the use of different numbers and letters. Advice of the number of the cheque book to be used will be communicated to the Sub-Treasury Officer through the Treasury Officer. To avoid inconvenience, it has been arranged that the Executive Engineer shall send the necessary notice of the number of a new cheque book before the old one is exhausted; but in case of necessity he may notify the number of the new book to the Treasury Officer, and directly to the officer in charge of the sub-treasury simultaneously.

1. It has been ordered that the Public Works Department shall use bi-lingual cheques in drawing upon any sub-treasury or tehsil, the Treasury Officer in charge of which is ignorant of the English language.

2. The cheques should have written across them, in words, at right angles to the type, a sum a little in excess of that for which they are granted: thus, "under thirty rupees" will mean that the cheque is for a sum not less than ₹20, but less than ₹30; and similarly, "under eight hundred rupees" will mean that it is for less than ₹800, but not less than ₹700.

455. The Executive Engineer should warn the Treasury Officer from time to time of the extent to which he will desire to draw on any tehsil or sub-treasury, in order that funds may, as far as is convenient, be provided. But the district officer must judge how far this system can in any particular case be

extended, and the Accountant-General must not permit any extension of it which will cause extra expense, direct or indirect, by the locking-up of funds in sub-treasuries, or any radical change in the character of these offices, which are collecting depôts, and not disbursing treasuries.

Payments at a Branch Bank.

456. When a branch of a Presidency Bank conducts the duties of a Government Treasury, the letter of credit may be passed on to the bank if the Executive Engineer requires funds only at head-quarters; but if he requires funds both at the head-quarters and at a sub-treasury, the Treasury Officer will retain the letter of credit, and will provide funds at the sub-treasury, advising the bank of the amount to be placed to credit of the Executive Engineer at head-quarters.

Pass Book and verification.

457. The amount of each cheque paid must be recorded also in a pass book (Form 63), which will remain with the Executive Engineer, and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, details of cheques paid at a branch bank or at a sub-treasury being taken from the daily sheets. Nothing is to be credited in the register or in the Executive Engineer's pass book except the letters of credit.

1. An Executive Engineer at the head-quarters station should send his pass book to be written up every week; that of an Executive Engineer at a distance may be forwarded at longer intervals, but the dates should be fixed. An Executive Engineer, having banking accounts with two treasuries, will of course have two pass books.

458. At the end of every month the Treasury Officer will furnish the Executive Engineer with a certificate of balance as follows:—

I hereby certify that the undrawn balance of A. B., Executive Engineer_____ at the end of_____ 189 is ₹_____

459. Payments on account of compensation for lands taken up for public purposes and miscellaneous payments by civil officers (Art. 467) may be debited direct in the cash book.

Receipts from Public Works Department.

460. No deposit account can be opened in a civil treasury by officers of the Public Works Department; whatever sums are paid into a treasury by a Public Works Officer, or on his account, must be carried to the credit of that department in the civil accounts.

1. When any work is to be carried out by the Public Works Department for any municipality, the municipality will pay in advance the gross estimated expenditure to the Executive Engineer, who in his accounts will treat the amount as a deposit and proceed under departmental rules; no record of the deposit will be found in the civil accounts. Or, if the Public Works Department of the province prefers, the municipality may pay the money direct into the treasury, where it will be credited to the Public Works Department. In the case of incorporated local funds, such a procedure would be inadmissible, as the transactions of these must be brought directly on the accounts; the expenditure incurred in the Public Works Department would be charged by the Accountant-General against the local fund concerned.

2. Expenditure by the Public Works Department chargeable to an Excluded Local Fund should be dealt with like that on account of a municipality, that is, the cost should be re-

covered beforehand and placed in deposit, and the expenditure charged against it. Such expenditure should not, except by previous arrangement, be debited through the Exchange Account.

461. The Executive Engineer will keep a book separate from his pass book, in which he will enter all his remittances to the treasury; this book should accompany the cash and be receipted by the accountant and treasurer when the remittance is under R500, by the Treasury Officer when it exceeds that amount. At the end of the month a consolidated receipt for the whole of the remittances made during that period should be prepared by the Executive Engineer, and sent with the remittance book to the Treasury Officer, who after verifying the entries, will sign the book and the receipt, and return them to that officer. The Executive Engineer will retain the book, while he will attach the consolidated receipt to his accounts as a voucher.

1. The consolidated receipt will be signed by the Treasury Officer, however small its amount may be.

2. A separate chalan is also required for record in the treasury, and will be drawn up in the Executive Engineer's Office and presented with the remittance book and the cash.

3. Surplus cash refunded by civil officers from advances for works made to them by an Executive Engineer will be separately credited in the cash account.

4. The remittance book is not adapted for the case of remittances made to Presidency Banks of cheques paid in as Railway or other Public Works receipts. In these cases the entry should be made in the remittance book, but in the place for the treasury receipt should be entered "By Bank cheques," and the book need not be sent with the remittance.

Provided that the cheques are always endorsed "Pay to the Bank of_____" or "Credit account of Government."

462. All receipts on account of the Public Works Department must be recorded in a register, from which an extract will be made in Form 64 and sent to the Accountant-General with the cash account; and the consolidated receipt must be signed after comparison with the total of this register.

463. The Treasury Officer should arrange to have a monthly settlement very early in the month, with the Executive Engineer, the first step being to have the pass book written up.

464 (*a*). In the case of open lines of State Railway, remittances of cash are made by the Accounts Officer of the Railway, as far as possible daily, and generally in considerable amounts. Each remittance is sent under cover of a special form (State Railway Form No. C. O. 15) tendered in duplicate, giving full particulars of the remittance. The money will be received in the Treasury according to the procedure laid down in Art. 308, and the acknowledgment for it will be given by the Treasury Officer writing in words at the foot of the form the amount received, and returning one of the forms to the Accounts Officer of the line, the other being retained in the Treasury.

(*b*) At the close of each month the Examiner of Accounts of each State Railway will forward to the Treasury Officer concerned for signature a consolidated receipt for all the sums paid into the treasury during the month. The daily receipts will not be returned to the treasury.

Civil Engineers' Provident Fund.

465. The rules of the Civil Engineers' Provident Fund are contained in Appendix I.

466. A subscriber to the Civil Engineers' Provident Fund, who is not on

the books of any Examiner, but receives his allowance either from the Civil Department or from a local fund or a Foreign State, may, if he has already been admitted as a depositor, pay his contributions either in cash into the nearest treasury, or, if he is paid by the Civil Department, by deduction from his salary bill. He must, in either case, specify the number of his account. His contributions will be passed on, by the Civil Accountant-General, to the Examiner of Public Works Accounts of the Province.

1. An officer of this class who has not already been admitted must apply for admission (and assignment of number) to the Accountant-General, Public Works Department.

2. For the purposes of this rule, the Examiner for the Province is, in the case of India Treasuries, the Examiner of Military Works Accounts.

Expenditure and Receipts by Civil Officers.

467. The following rules, which regulate Public Works receipts and expenditure by civil officers acting as Public Works disbursers, are extracted from Section IV, Chapter XIV of the Public Works Code:—

105. All expenditure for Public Works, whether imperial, provincial, or local, incurred by officers not belonging to the Public Works Department against the grant for "Public Works in charge of Public Works officers," will be audited by, and brought on to the books of the Examiner.

106. The rules in this section are not applicable to charges for petty construction and repair, which are adjusted by Civil Accountants General against the budget grants of the departments concerned; nor are they applicable to Public Works ferry and road receipts and charges collected and paid on account of local funds by civil officers quite apart from the Public Works Department; nor to owners' rates; nor to cemetery receipts and charges collected and paid by civil officers.

107. The only sources from which civil officers may be placed in funds, for the purpose stated in paragraph 105 are the following:—

(1) By letters of credit issued by the Civil Accountant-General on the application of the Examiner of Public Works Accounts of the Province.

(2) Through an Executive Engineer named by the Local Government or Administration as laid down in Chapter 24, Rules 4 and 5* of the Civil Account Code, 4th Edition, and in Chapter X, paragraph 17 of the Public Works Department Code.

(3) They may, at the discretion of the Local Government or Administration, be appointed imprest-holders under Executive Engineers in strict accordance with the rules of the Public Works Department prescribed for imprest accounts.

Officers in charge of Civil Treasuries are strictly prohibited from issuing any money for such disbursements, except against letters of credit issued in favour of the Civil Officers or the Executive Engineer named by the Local Government or Administration. The Executive Engineer's written authority will always be required before any cheque can be drawn against his letter of credit.

108. The Civil Accountant-General will take measures to stop, and to recover any payments which may have been irregularly made from the general funds in the treasury on works which are chargeable to the departmental part of the Public Works grant.

109. The Local Government or Administration, in passing the estimate for a work to be executed, or in giving authority for land to be taken up, by a civil officer, will at the same time determine how the funds are to be supplied, and the civil officer will apply to the Examiner or the Executive Engineer for the credits he may require. The Examiner or Executive Engineer will, at the time that he arranges for a letter of credit, furnish the civil officer with a cheque book to draw against it.

110. The civil officer's requisition for funds should be submitted to the Examiner or Executive Engineer by the 8th of the month preceding that for which the advances are required.

111. The civil officer will send up a brief monthly abstract of receipts and disbursements (Public Works Form No. 55B), showing total cash received and total expenditure on each

* Now Arts. 452 and 453.

work in progress. Vouchers will be sent for all payments in excess of five rupees each. This account will be sent direct to the Examiner if the funds were supplied by him; but it will be forwarded through the Executive Engineer if the funds were drawn against his letter of credit.

112. A bill (Public Works Form No. 55A) will be prepared by the civil officer on completion of each original work, and an annual bill for the repairs executed during the year, which will be submitted to the Examiner, either direct or through the Executive Engineer, for final audit.

* * * * * * * *

115. The Examiners should report to the Civil Accountant-General all instances in which the accounts show that a civil officer holds a cash balance. Should a civil officer receive money on account of the Public Works Department, he is bound to pay it into the treasury at once to the credit of that department, and he is authorized to draw cheques only for the amounts needed for immediate payments.

* * * * * * * *

120. Public Works revenue realised by civil officers carrying out public works must not be expended, but paid into the treasury to the credit of the Public Works Department, the receipts and payments being recorded in the monthly abstract of receipts and disbursements. These receipts and payments into treasury will not be dealt with by Executive Engineers in cases where civil officers' accounts pass through their offices. The amounts involved will be taken to account by the Examiner in disposing of the civil officers' accounts.

468. All receipts from cemeteries by civil officers must be paid in gross into the treasury and credited direct in the cash book or through a register. Amounts paid in on account of military cemeteries should also be received for credit to Public Works Department.

Chapter 25.—Military Department.

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Military Receipts.

469. Except in the case of deposits (see Art. 472), cash tendered at a civil treasury on account of the Military Department must be accompanied by an order from the military disbursing officer concerned in the following form, or from an Examiner of the Military Account Department; on this authority the Treasury Officer will accept the money, credit it as a military receipt, and give the receipt to the person who pays the money :—

Please receive from A. B. the sum of R_____ on account of_____ due to this office, and enter as a military departmental receipt.

No._____

Dated_____ (Sd.) C. D.,

Military Disbursing Officer.

470. Military disbursing officers are those who have assignments at treasuries and draw against them by cheques.

471. For money paid into the civil treasury on any military account, the Treasury Officer (or, if the amount is less than 500 rupees, the accountant and the treasurer) will give an acknowledgment, in the following form :—

Cash Receipt—Military Department.

RECEIVED from_____ the sum of R_____, which will be credited in my schedule of military receipts as a (*departmental receipt or receipt from other sources*).

R_____

Treasury Officer.

Deposits.

472. Deposits of the Military Department are of two kinds—

(*a*) *Earnest-money Deposits*, made by intending tenderers.—For these no previous permission is required, but the depositor must state the name of the military officer in whose favour he makes the deposit, and that name must be stated on the receipt given by the treasury. These deposits will be refunded under the authority of an order endorsed by the said military officer upon the receipt. The transactions will be recorded as Revenue Deposits, and it

must be borne in mind that no part repayment of earnest-money can ever be made.

1. If the military officer requests that the deposit, instead of being refunded, be carried to credit of Government, he will return the receipt with this direction, whereupon the Treasury Officer will endorse it "Pay by transfer credit to Military," charge it off on this voucher, and credit the amount as a Miscellaneous Military Receipt.

(*b*) *Other Deposits.*—These will be received only under the written authority of a military disbursing officer, and they can be repaid only by cheques drawn against the assignments. These are to be credited in the schedule of military receipts.

Deceased Officers' Estates.

473. The following form of receipt must be used when cash is tendered by Presidents of Committees of Adjustment of estates of deceased officers and men :—

Estates of deceased officers and soldiers.

CIVIL TREASURY (*or* BANK OF BENGAL AT)_____

Dated the _____ *of* _____ *189*____

RECEIVED from _____ President, Committee of Adjustment the sum of R_____, to be placed to credit of Military Department on account of estate of _____ of the _____ regiment_____

_____

In charge of Treasury.

1. The surplus of the estates of deceased persons subject to the Indian Articles of War (~~Act V of 1869~~), and of the property of deserters, is, however, remitted by the Military Department to the Comptroller, India Treasuries, or the Accountant-General of Bombay or Madras.

Family Remittances.

474. A military officer in civil employ, or a chaplain, desirous of making a family remittance, will present the money at the treasury, along with an authority from the Controller of Military Accounts, Accounts Branch, for the reception of a named amount; the money will be credited as a "departmental receipt" in the treasury schedule (Form 65) and a formal acknowledgment given, which will be forwarded by the remitter to the Controller of Military Accounts with a family remittance roll.

At Bombay the money will be presented at the treasury with an authority from the Presidency Paymaster, Bombay, to whom the treasury receipt will be forwarded by the remitter with a family remittance roll.

1. Sums on account of family remittances to England of military officers at Aden may be paid direct into the treasury by the remitter himself, if he is a commissioned officer, or through the head of his office if he is a warrant or non-commissioned officer on the unattached list or in staff employ. No separate authority from the Controller is required in these cases.

475. The members of the Indian Nursing Service are allowed to make family remittances under the terms and conditions prescribed for military officers, subject to annual limits of £100 and £70 in the cases of lady Superintendents and nursing sisters, respectively.

Commission Duty.

476. When a military officer in civil employ receives a permanent commission on which a stamp duty of ₹5 is payable, the Military Department will notify the fact to the Civil Accountant-General, in order that the Treasury Officer may be instructed to recover the duty, and to credit it to the Military Department of the presidency to which the officer belongs.

1. The action of the Civil Department in making this recovery is purely ministerial; the amount has actually been paid in England and must be recovered.

Assignments for Payments.

477. Funds will be placed at the disposal of military disbursing officers by annual assignment estimates in their favour, issued to Treasury Officers by the local Accountant-General on the application of the Controller of Military Accounts. The probable cash requirements of each office for each month are specified in these assignments.

Pay and contingent bills of Military Officers and Establishments at Aden not serving regimentally may be paid by the Treasury Officer, Aden, the bills being forwarded weekly to the Pay Examiner, Poona. Detailed instructions, as regards the preparation and countersignature of bills, &c., are contained in local orders.

478. Payments will be made by Treasury Officers against these assignments, provided that the disbursements made in any month, added to the payments already made in the previous months of the year, do not exceed the amount for which provision has been made up to that period in the annual estimate.

1. For example, if the total provision of funds from April to November, inclusive, be at the rate of one lakh of rupees per month, or eight lakhs in the aggregate, and the amount drawn up to October be only six lakhs, the difference (or two lakhs) may be drawn in November.

2. The amount of remittance transfer receipts drawn by Military Paymasters (Art. 397) will not be taken against the amount of their annual assignments.

479. The balance of the assignment unpaid on the last day of the year will lapse, except as regards cheques drawn before but paid after the end of the year, the amounts of which will be taken against the balance of the assignment of the year in which the cheques were drawn.

480. (*a*) When during the currency of the annual assignment a regiment or battery is moved from its station to another station, the officer commanding or paymaster may draw on any day the sum required to complete the regimental payment of the month and to meet any necessary payments on the public service *en route*. The Treasury Officer on receipt of the cheque will issue the cash applied for and grant one or more public service transfer receipts in favour of the drawing officer for such sum or sums as may be required at any station *en route*.

(*b*) The officer commanding or paymaster will also apply to the Treasury Officer for a certificate specifying the full amount paid from the treasury within the official year for the service of the regiment or battery, and forward it to the local Accountant-General in a letter showing—

(1) the station at which the regiment or battery is likely to be while *en route* on the first of each month following;

(2) the sums required to be issued on those dates for the service of the regiment or battery;

(3) and the amount to be transferred to the treasury at the destination of the regiment or battery.

NOTE.—After the grant of the certificate the Treasury Officer should make no more payments.

(*c*) The Accountant-General will, on receipt of this letter, grant a credit on the civil treasury nearest to which the regiment or battery is likely to be on the first of each month, and transfer the balance of the assignment to the treasury at the destination of the regiment or battery, informing the Controller of Military Accounts.

(*d*) If the regiment or battery is proceeding to another province, the Accountant-General of the province from which the regiment or battery is departing, after stating on the certificate the balance of the assignment then available for the regiment or battery, will communicate the particulars in the same form to the Accountant-General of the province to which the regiment or battery is proceeding, in view to the required credits on civil treasuries in that province being granted.

1. The assignments or portions of assignments in favour of military disbursing officers may be transferred under this rule from one treasury to another on the application of the military disbursing officer and the certificate of the Treasury Officer.

481. When a regiment or battery is moved from a station where there is a military treasure chest to a station where there is a civil treasury, or *vice versâ*, the paymaster or commanding officer will obtain from the Treasury Officer or military chest officer, as the case may be, a certificate specifying the full amount paid from the treasury or treasure chest within the official year, and forward it with an application for transfer of assignment to the Controller of Military Accounts.

Cheques.

482. A Military disbursing officer who is allowed an annual assignment on a civil treasury, will draw against it exclusively by cheques in the prescribed form, which will be payable at any time within three months after the month of issue, and will be forwarded as vouchers in support of the charges in the treasury account. No cheque is to be drawn for a less sum than ten rupees. No advice of the issue of a cheque is necessary.

1. Thus, a cheque bearing date any time in January is payable at any time up to 30th April.

2. Cheques on civil treasuries may be drawn by Commissariat Officers against the assignments granted in favour of Chief Commissariat Officers.

483. The issues of cash from civil treasuries to paymasters of British regiments of infantry and cavalry and to officers commanding batteries of Royal Artillery, will be made weekly on cheques which, in the case of regiments, will be signed by both the paymaster and the officer commanding, the latter being responsible that the cheques are only for such sums as are absolutely and immediately necessary for the requirements of the regiment. As prescribed in Art. 478, the total payments on cheques during any month should not exceed the month's assignment *plus* the undrawn balance, if any, of previous months of that year.

1. Regimental paymasters at the following stations, which are situated at a distance from the treasuries on which they are dependent for funds, are allowed to draw as many cheques as they require upon the treasuries named against them for payment of claims against their regiments:—

Station.	Treasury.
Dinapore	Patna.
Barrackpore, Dum-Dum	Calcutta.
Umballa	Umballa.
Meean Meer	Lahore.
Campbellpore, Kolabagh, Khyragully, Baragully, Ghora Dakka, Thobba	Rawal Pindi.
Solon, Dugshaie, Subathoo	Simla.
Bolarum	Hyderabad.
Mhow, Neemuch	Indore.
Sirur, Kirkee	Poona.
Kamptee	Nagpore.

484. Officers commanding native regiments of cavalry and infantry, batteries of artillery, the head-quarters sappers and miners, and detached companies of sappers and miners, will draw but one cheque in the beginning of the month for the amount due on the general state of accounts for the preceding month; but if, after the monthly cheque has been drawn, an emergency arises requiring the supply of further funds for the payment of detachments, advances of pay to officers leaving the corps, or other distinctly authorized purposes, additional cheques may be drawn for such purposes so long as the assignment is not overdrawn.

1. A wing of a regiment detached to a considerable distance from its head-quarters and for long periods may, under authority of the Controller of Military Accounts, be treated as a regiment.

485. If a disbursing officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the accompanying form. If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk who examines military cheques. If the original cheque be presented afterwards, the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped." The military disbursing officer will enter in his account the original cheque as cancelled (in order that the Military Account Department may write back the credit it has already given to the Civil Department), and may issue another.

CERTIFIED that the cheque No. , dated , for ₹ reported by the (*military disbursing officer*) to have been drawn by him on this treasury in favor of , has not been paid, and will not be paid if presented hereafter.

TREASURY,

The 189 . *Treasury Officer.*

486. On the last day of each month the paymasters of regiments and commanding officers of batteries of Royal Artillery and of native regiments and batteries will forward a list, showing the numbers, dates and amounts of the cheques drawn during the month, to the Treasury Officer, who, after certifying to its correctness, will at once forward it direct to the Pay Examiner concerned.

Advances.

487. In cases of emergency, when delay in applying for a supplementary assignment would be productive of inconvenience to the public service, military disbursing officers in need of funds over and above the amount which they may draw under Art. 478, may obtain an additional credit on a civil treasury on the authority of a station or district order. Such credit must not be applied for except in cases of actual necessity, and the circumstances must, in every case, be reported to the Controller of Military Accounts. Payments against advances so obtained will be made on cheques in the ordinary form, and will be charged in the treasury accounts in the same way.

1. Emergent advances to regimental officers serving with their regiments, if required to be made under this rule, can only be made through the paymaster or commanding officer of the regiment, who will draw the amounts by cheques supported by the authority of a station order.

488. Emergent advances to military officers (exclusive of those attached to regiments) on account of pay and allowances will be made only on the authority of station orders, or under special instructions of Government. Receipts for such advances will be taken in duplicate, and will be marked "emergent," and the station order, or a reference to the letter directing the advance, must be furnished in each case to support the charge. One receipt, with one copy of the station order, should be transmitted to the Military Controller concerned, *on the very day* on which the advance is made, the other copy of the receipt, with another copy of the order, being the voucher with the account. The officer receiving the advance will present his last-pay certificate, which the Treasury Officer will return after endorsing on it the subjoined form :—

_____ TREASURY, *dated* _____ *of* _____ 189 .

PAID to _____ on the authority of _____ station order, dated _____ of _____ 189_____, the sum of £_____ on account of pay stated to be for the month of _____

_____

In charge of Treasury.

1. This rule provides for advances to officers temporarily detached from their regiments on duty or leave, either in regard to their own pay and allowances, or to meet the requirements of troops; the payment will be made direct to them by the Treasury Officer on the authority of the station order.

2. The station order authorising an emergent advance under this rule will specify the name and the office of the officer to whom the advance is authorised; no advance will be made unless these details are given.

489. In every case when an advance is made on the authority of a station or district order, under the provisions of Arts. 487 and 488, the Treasury Officer should, on the same day, send a letter of advice to the officer who authorised he advance in station or district order.

490. Advances of pay cannot be made by Treasury Officers to regimental officers on leave in India, even on the authority of a district or station order; such officers must make arrangements with their commandants for the remittance of their pay during their absence on leave.

491. Treasury Officers will on no account receive cash from military officers in re-imbursement of advances made from their treasuries, as such advances should be adjusted by the officers receiving them through the general states and pay abstracts of their regiments, or in communication with Pay Examiners or Paymasters.

Emergent payments for troops on active service.

492. It may possibly happen that for troops on active service, payments not provided for in these rules may be necessary. In such cases the fact of the payment must be reported immediately to the Controller of Military Accounts concerned as in the case of emergent advances.

493. In the same way, in time of war, civil officers may be directed to incur expenditure for the Military Department in procuring or collecting baggage animals or supplies, or in other ways; in such case the civil officer should at once report to the Controller of Military Accounts the best estimate he can form of the amount he will expend and the probable time during which his payments will be made. It is very necessary, too, that all claims thus incurred should be promptly paid.

N.B.—It must be thoroughly understood that such estimates are only to be considered as a check upon the complete estimates furnished to the Military Department by the authority under whose requisition these supplies or services are demanded.

494. Every payment made by a civil officer on account of animals or stores purchased for the Military Department should be supported by—

(1) the payee's receipt, and
(2) the receipt of the Commissariat or Transport Officer to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals the depôt roll on which they will be accounted for, and in the case of stores the Commissariat returns in which they will be brought to account.

When there is no representative of the Military Department to whom the animals or stores can be handed over, the civil officer should furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the station master or other responsible officer of the railway.

Marine Department Payments.

495. Payments for Marine Services to Commanders of Indian Government vessels, ~~to the Deputy Director of Indian Marine, and to the Agent for Government Consignments~~, are made on receipts in duplicate, and not by cheque. The Treasury Officer will at once forward the original receipt to the Examiner of Marine Accounts, and retain the duplicate to support the debit in his accounts.—See Art. 138.

496. Bills for the hire of Transports, and for coal, stores, &c., supplied to the Marine Department, should be forwarded direct to the Examiner of Marine

Accounts, Bombay, who, after audit, will notify by a printed letter of advice to the parties concerned the amount passed, and instruct them to present such letter for payment to the Accountant-General, Bengal or Bombay, as the case may be. The Examiner will send the Accountant-General a printed intimation of the advices issued, and the Accountant-General, after payment, will send the advices as vouchers to the Examiner on the 15th and last day of each month, with a list showing the number and amount of each advice. He will include in this list all other payments made by the Presidency Audit Department of his office on account of the Marine Department, and will forward the vouchers for such payments with the list.

497. Bills for Marine pensions will be presented to the Accountant-General, Bengal or Bombay, who will pay them after audit, and forward the bills to the Examiner in the manner indicated in Art. 496.

1. Indian navy pensions are debitable to Imperial Marine.

Miscellaneous Payments.

498. Disbursements for the purchase of, and compensation for, lands taken for military purposes, and for compensation for loss of crops and damage to lands, require to be vouched by the bills and receipts of the payees and the original authorities (or certified extracts therefrom) under which the expenditure is incurred.

499. For payments made to Her Majesty's Royal Navy, the Treasury Officer must demand a navy bill in duplicate drawn at the official rate of exchange.

500. Vouchers in support of payments of rents of military cantonments and other recurring charges of a similar nature should contain a reference to the authority under which each payment is made, and should be forwarded in original.

1. The Military Department will not pay to the Civil Department rent for resumed rent-free land included in a cantonment.

501. Civil officers in the Presidency of Bengal supplying carriage to troops on the march will require immediate payment from the commanding officer, leaving him to adjust with his own (the Military) Department the portion of cost of the supplies chargeable to Government while he recovers the remainder from his men. If the commanding officer is unable to make cash payments, the civil officer will debit the cost of the supplies to the Military Deparment in his accounts, but will attach to each bill the original requisition of the commanding officer of the regiment or detachment, and, in the case of supplies, the acknowledgment of the party or parties authorized to receive the stores; no vernacular vouchers in support of the above payments can be accepted.

1. In this rule, "Bengal" is used in its military meaning, and is not restricted to the territories under the Government of Bengal.

Payments to men on leave.

502. Payments to men on leave are arranged for by their commanding officers by remittance transfer receipts irrespective of the army to which they belong and the Presidency in which they reside while on leave.

Payments to Pensioners.

503. Payments to native military pensioners, when made through the Civil Department, are made under one or other of the following systems:—

(*a*) If payment is made at any of the treasuries named in Annexure A to this chapter, the Treasury Officer is furnished with a descriptive roll and a parchment certificate for each pensioner, on receipt of which he will enter the necessary particulars in a check register, and retain the documents till the first payment of the pension is made. After making this first payment, he will hand over the parchment certificate to the pensioner, who should be warned to ask for it, and attach the descriptive roll to the treasury list of payments. These rolls will then be received by the Controller from the Civil Accountant-General in support of the debits in the Civil Exchange Accounts.

1. Further detailed instructions are given by the Accountant-General or Comptroller in respect of these payments.

(*b*) If payment is made at any of the treasuries named in Annexure B to this chapter, the following rules apply:—

(1) On the 1st of the month, the Pension Paymaster will forward to each Treasury Officer who may have to disburse such pensions, a list showing the amount to which each pensioner is entitled, together with a cheque for the total amount of pensions to be paid.

(2) The Treasury Officer will, on receipt of the list and cheque, disburse the amount, paying to each pensioner in attendance the sum to which he is entitled, and requiring him to sign or, in the presence of a competent witness, place his mark; the unpaid balance of the cheque should be credited as a revenue deposit in the treasury accounts.

(3) The Treasury Officer will continue to make payments to pensioners out of the deposit up to the 25th of the month in which the cheque is forwarded to him, and on that day will forward to the Pension Paymaster the acquittance roll showing the payments which have been made.

(4) Payments will also continue to be made to the 25th of the following month, on which date a second acquittance roll will be forwarded to the Pension Paymaster with a transfer receipt for the amount remaining under deposit and unpaid in consequence of pensioners having failed to present themselves; each deposit will thus be wholly repaid by the end of the second month.

(5) Payments to pensioners who fail to attend on or before the 25th of the second month will be deferred to the next half-year. But if they appear before that time, the Treasury Officer may send to the Pension Paymaster, duly attested and receipted, bills for the unpaid amount of their pensions; the pensioners will then be required to wait till a cheque for the amount thus claimed is sent to the Treasury Officer by the Pension Paymaster.

Native military pensioners are also paid by military officers and by the Post Office under departmental rules.

Old Military Fund Pensions.

504. Pensions derived from the old Military, Orphan and Medical Funds are paid by Treasury Officers on warrants in Military Account Forms 68 and 69, over-stamped in prominent type with the words "Chargeable to Civil Department."

The payments should not be included in the military schedules, but be charged in the body of the cash book to the Civil Department.

Treasury Accounts.

505. The receipts and payments of the Military Department will be entered

in the treasury in schedules (Forms 65, 66, and 67). The monthly totals of the receipt schedules pass into the cash account, while the bi-monthly totals of the payment schedules pass into the lists of payments. A copy of the receipt schedule should accompany the cash account, and a copy of the payment schedules, one for military cheques and transfer receipts, and one for miscellaneous payments, with vouchers, should be forwarded to the Accountant-General with each list of payments.

1. A cash remittance made, under special orders, to a military treasure chest, is to be entered in the column for "cheques against assignments."

Government Securities.

506. Government Promissory notes deposited with a military disbursing officer for a period of twelve months or less, shall remain in the name of the depositor, and shall not be endorsed by him to the officer concerned. The military officer receiving the deposit will see that the notes stand in the name of the depositor, and that the contract or other document executed by the depositor conveys authority to Government to appropriate or cancel the notes if the contract is not fulfilled. After satisfying himself on these points, the officer receiving the deposit will lodge the note or notes for safe custody in the nearest civil treasury, except in the Presidency towns of Calcutta, Madras, and Bombay, where the notes will be lodged with the Comptroller-General and with the Accountants-General, Madras and Bombay respectively. The depositor may draw interest on these notes by tendering receipts in the usual form countersigned by the officer with whom he deposited them. When the notes are deposited for more than twelve months, they should be dealt with under Arts. 164 to 167.

507. (*a*) Notes received for safe custody under Art. 506 must at once be entered in a register in Form 68, but no record need be made in it of any interest payments.

(*b*) A receipt should be given for all notes so deposited in the same form as the register, the column giving particulars of the return being omitted. This receipt should be reclaimed when the note is returned.

(*c*) The return of a note should be noted at once in the register in the column provided for the purpose.

Annexure A.

(See Article 503.)

Aden.
Agra.
Ahmedabad.
Ahmednagar.
Ajmere.
Aligarh.
Allahabad.
Almora.

Bahraich.
Balaghat.
Banda.
Bareilly.
Barabanki.
Baroda.
Belgaum.
Betul.
Bijapur.
Bijnor.
Bombay.
Broach.
Budaon.
Bulandshahr.

Cawnpore.
Cutch.

Damoh.
Delhi.
Dehra Dun.
Dharwar.

Etah.
Etawah.

Farukhabad.
Fatehpur.

Garhwal.

Hamirpore.
Hardoi.
Hoshangabad.
Hyderabad, Sind.

Indore.

Jalaun.
Jhansi.
Jounpore.
Jubbulpore.

Kaira.
Karachi.
Kathiawar.
Khandesh.
Kheri.
Kolaba.

Mainpuri.
Meerut.
Mirzapore.
Moradabad.
Muttra.
Muzaffarnagar.

Nagpur.
Naini Tal.
Narsingpur.
Nasik.
Nimar.
Nowgong, Bandelkhand.

Pertabgarh.
Pilibhit.
Poona.

Rai Bareli.
Raipur.
Ranikhet.
Roorkee.

Saharanpur.
Satara.
Saugor.
Shahjehanpore.
Shikarpur.
Sholapur.
Sitapur.
Sultanpur.
Surat.

Thana

Unao.

Annexure B.

(See Article 503).

Akyab.
Cachar.
Chittagong.
Cuttack.
Dacca.
Darjeeling.
Darrang.
Dibrugarh.
Durbhanga.

Furreedpore.
Gauhati.
Goalpara.
Henzada.
Khatmandu.
Lohardagga.
Manipur.
Midnapore.
Mozufferpore.

Purneah.
Ramree.
Rangoon.
Sarun.
Segowlie.
Shillong.
Sylhet.

Chapter 26.—Post Office.

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Treasury Pass Book.

508. Each Head Office keeps for each treasury with which it deals a separate Treasury Pass Book, which contains a complete record of all sums received from or paid into the treasury (whether in cash or by transfer) by itself or any of its sub-offices. If the Head Office is at Head-Quarters, this book accompanies all remittances to or demands on the treasury, and is attested by the Treasury Officer in respect of the Head Office transactions as they occur, and in respect of the sub-treasury transactions after verification with the credits and debits communicated in the Sub-Treasury Accounts. If the Head Office has dealings with a sub-treasury only, the pass book is not attested by the Treasury Officer, as it would have to be transmitted by post which would be inconvenient.

1. When a postmaster has a sub-post office under him which has transactions with a sub-treasury in another district, he will keep two Treasury Pass Books, one with the local sudder treasury and the second with the treasury of the other district under which the sub-treasury is.

Receipts.

509. Money paid into a sudder treasury by a postmaster will be forwarded with the usual chalan and the Post Office Treasury Pass Book, and will be acknowledged by the signature of the Treasury Officer (or the accountant and treasurer in case of sums under R500) in the column provided in the latter.

510. Money paid into a sub-treasury (tehsil or talook) by a postmaster or sub-postmaster will be accompanied by receipts in duplicate. The Sub-Treasury Officer will return the original duly signed.

Letters of Credit.

511. Letters of credit, both ordinary and telegraphic, are issued by the Comptroller, Post Office, on Civil Treasuries in favour of postmasters to place them in funds for their *cash* requirements, and advices of these credits are sent to the Civil Account Officer on the same day.

1. In the case of an unexpectedly large demand upon any treasury, the Comptroller, Post Office, will enquire of the Treasury Officer direct, by telegraph, "Can you meet additional demand twenty-thousand?"—meaning R20,000 in addition to the credits issued for the month. In the case of India and Bengal Treasuries, it may often be convenient to make the enquiry from the account offices at Calcutta.

2. The Treasury Officer is not to refuse merely upon the ground that the treasury balance is very low. He may assume that if he accepts the demand, the Accountant-General will, if necessary, place him in funds as soon as possible, and he should therefore refuse only if he knows that other demands will have to be met before there is time to place him in funds to meet them.

3. On being assured of the sufficiency of the funds, the Comptroller will, telegraph the necessary credit to the Treasury Officer and confirm his telegram by post of the same day.

4. Letters of credit in favor of the Postal Department lapse at the close of the month for which issued,

512. When funds are required for a sub-postmaster at a different treasury from that with which the postmaster himself banks, the latter should obtain from the Comptroller, Post Office, a letter of credit on that treasury and then empower his subordinate postmaster to draw against it.

Payments against Letters of Credit.

513. Payments to the Postal Department against letters of credit will be made on presentation of receipts, which will simply show the amount required without mentioning the nature of the charge.

514. A postmaster may empower any of his sub-postmasters to draw against his own letter of credit to any extent that he may specify, intimation being given to the Treasury Officer and his consent obtained.

515. The postmaster will inform the Treasury Officer from time to time of the extent to which he will require funds at any tehsil or sub-treasury to be drawn against by himself and his sub-postmasters.

516. When funds are drawn by a postmaster from a sudder treasury, he will present his Treasury Pass Book with a receipt. The Treasury Officer will initial the entry in the book and return it, with the money, to the postmaster, retaining the receipt as a voucher in support of the charge in his own account.

517. When money is placed in a sub-treasury (tehsil or talook) at credit of a postmaster, the amount required will be drawn on presentation of receipts prepared in duplicate. The Sub-Treasury Officer will return the duplicate with a note of payment written across it.

Revenue Money Orders.

518. Payments to the Post Office on account of Revenue Money Orders are not made in cash, but by transfer on a receipt signed by the postmaster. They are not charged against letters of credit, and may be paid to any amount quite independently of the balance of such credits.

Post Office Registers.

519. All receipts and payments on account of the Post Office will be posted by the Treasury Officer in Registers of Post Office Receipts and Payments. The transactions of each Head Post Office having a separate letter of credit at the treasury should be shown in a separate column subdivided for payments in cash and by transfer. Receipts and payments originating in the Civil Department should not be included under any Post Office, but should be shown in a special column headed "Miscellaneous."

Monthly Verification.

520. At the end of the month the postmaster of every Head Post Office will prepare a copy of his Treasury Pass Book and send it for the Treasury

Officer's signature. The entries of receipts and payments must be carefully checked by the entries in the Registers of Post Office Receipts and Payments, and reconciled therewith, any mistakes found being corrected by the Treasury Officer under his initials. The Treasury Officer's certificate must in every case be for the actual amounts which have been credited and debited in his account for the month—no more and no less—and the total amounts credited and debited should be written in words. The Treasury Officer's certificate should invariably be dated.

1. In the case of transactions at sub-treasuries, if a sub-treasury receives or pays an amount after the date up to which its accounts are embodied in the books of the district treasury for the month, the Sudder Treasury Officer will cancel the entries and ask the postmaster to include them in the next month. Payments thus excluded will be taken against the next month's letters of credit. Similarly, if the postmaster omits any remittance which has been embodied in the books of the district treasury, the Treasury Officer will add the entry so as to make it agree with the treasury books. If the postmaster is at the Head-Quarters, the Treasury Pass Book will be similarly corrected.

2. The verification should be confined to receipts and payments of the postmaster concerned; consequently the miscellaneous items in the Post Office Registers will be excluded from consideration.

521. In returning, after verification, the monthly statement of the remittance account prepared by the Head Post Office at the head-quarters of the district (or if there be more than one, by one of them to be selected for the purpose), the Treasury Officer will annex a memorandum showing (1) the value of service stamps sold, (2) the value of non-service stamps and envelopes sold, and (3) the discount paid on sales of non-service stamps and envelopes. The entries in this memorandum will be for the aggregates of the sales made and the discount paid during the month.

Postage Stamps.

522. Rules for the custody, supply, and sale of stamps of all descriptions, laid down by the Government of India, are reprinted as Appendix. K.

Chapter 27.—Telegraph Department.

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Receipts at Treasuries.

523. Money received on account of Government by members of the Telegraph Department is, as a rule, wherever it raises the receiver's cash balance beyond a prescribed amount, called his imprest, paid into public treasuries as soon as possible.

524. Officers of the Telegraph Department are prohibited from opening any deposit account with civil treasuries. The only account permissible with a treasury or bank is that of the amount of letters of credit granted in the sub-divisional officer's favour. Every payment made to a treasury must be to the credit of Government as a "telegraph remittance."

Payments at Treasuries.

525. Money for expenditure is obtainable from treasuries only on presentation of certain prescribed documents. The issues of money from treasuries are made only to, or by order of, officers in recognized charge of offices or sub-divisions, and are entered in the treasury accounts as *remittances* (or transfers of public money) from the Treasury Officer to the Telegraph Department. They must, therefore, be acknowledged in the Telegraph Officer's account as received from the particular treasury concerned. Treasury Officers do not, as a rule, *pay* telegraph charges direct, but they furnish Telegraph Officers with the money to pay them with.

526. Money is obtainable from treasuries in one or other of the following ways:—

1st.—On presentation of salary or travelling allowance bills, each of which must be accompanied by a separate receipt for the net amount to be paid in money. No telegraph bill should be paid by a Treasury Officer unless there is presented with it a separate receipt. Immediately after payment, the bills (endorsed with certificate of the amount paid) should be returned by the Treasury Officer to the Telegraph Officer who presented them, the separate *receipts* only being retained by the Treasury Officer as his vouchers for the debit to "telegraph remittances." The bills will be attached by the Telegraph Officer to his cash account.

2nd.—On presentation of certificates (Form 69), signed by the local Chief Superintendent of Telegraphs, that a certain sum is required to make up an officer's balance to the prescribed amount allowed to him. No payment exceeding R250 is to be made on any one certificate of this kind.

3rd.—On presentation of certificates that money is required for advances to persons transferred, or for refund of deposits. (Forms 70 and 71.)

4th.—On cheques against letters of credit.

5th.—On transfer receipts.

6th.—In case of emergency, Treasury Officers may advance funds, not exceeding R250 at a time, in recoupment of an imprest or for a personal advance on the authority of a telegraphic communication from the Chief Superintendent of a division. The Chief Superintendent should be careful to send the usual form by next post to the Treasury Officer with an endorsement to show that it relates to the same transaction as does the message.

527. Should a Treasury Officer, under proper authority, be ever called upon to *advance* funds to a Telegraph Officer, the amount advanced should be charged as a remittance to the Telegraph Department, and not treated as an advance recoverable. If the advance be in anticipation of a letter of credit, it must be regarded as paid on account of that letter, and must be noted on the back thereof immediately on its receipt. But such advances are not to be made save in most exceptional cases of emergency, and on certificate of the local Superintendent of Telegraphs that he considers them indispensable.

Assignments.

528. Accountants-General will communicate to Treasury Officers the sums expected to be payable by them on presentation of bills for salaries and travelling allowances and certificates for contingencies, including, under the latter head, charges on account of petty interruption and ordinary repairs and improvements.

Salary Bills.

529. Salary bills will be paid only when signed by a Superintendent of Telegraphs or an officer in charge of a sub-division or signal office of the Telegraph Department. The Chief Superintendent of each division of telegraphs will keep the Treasury Officers in his circle informed of the names of the persons holding such charges. Chief Superintendents of divisions will also intimate to Treasury Officers the probable maximum amount of salary bills payable monthly to each person holding charge under them. Any small excess on the stated maximum, caused by the transfer of an officer of higher salary than the officer whom he relieves, or by other unforeseen cause, may be paid on proof being shown under the Chief Superintendent's signature, but not without such proof. In cases when the excess is large, the Examiner of Telegraph Accounts will furnish authority for it.

530. Whenever a relief from charge of a sub-division or office is ordered on account of transfer, leave, suspension, or otherwise, or whenever an officer in charge dies or leaves his post, the Chief Superintendent must advise the Treasury Officer (in Form 72) of the name of the relieving officer, and request that no more bills bearing signature of the relieved or deceased officer may be paid. The Director, Construction Branch, will similarly report to the Accountant-General and the Treasury Officer changes of persons holding charges under him.

Imprest Certificates and Travelling Bills.

531. Contingent or imprest certificates (Form 69) and travelling bills will be paid only on the countersignature of the Chief Superintendent of Telegraphs, and travelling bills must be signed by an officer holding a distinct charge, whose name has been intimated by the Chief Superintendent under Art. 529 second sentence.

Officers on Tour.

532. Superintendents in the Telegraph Department, when travelling on inspection duty within their respective divisions, may draw their salarie sand cash their travelling bills and recoup their contingent imprests from the *nearest* civil treasuries, on certificate from themselves that the amount is due, accompanied by a receipt for the money in the usual form. The Director, Construction Branch, when intending to present bills for payment at any treasury other than the one at which they were last paid, will apply to the Accountant-General concerned, who will instruct the Treasury Officer to pay his bills under this rule.

533. When an officer in charge of a sub-division leaves his head-quarters to proceed to a portion of his charge near to some other treasury than that from which he usually draws salary, he may obtain from the Treasury Officer by whom he is usually paid a certificate (which he will himself make out for signature) that his salary bill for the month of " , amounting probably to ₹ , has not been, and will not be, paid " by that treasury. This certificate he will take with him and present at the other treasury with the usual documents, when the other Treasury Officer will pay the bill. A similar certificate may be made out, and acted on in the same way, as regards the travelling bills and imprest certificates, if necessary.

Advances.

534. Money required to be advanced for travelling expenses, or on account of salary, to individuals transferred from one place to another, may be drawn from the treasury by Telegraph Officers in charge of offices or sub-divisions, on a certificate (Form 70) from the local Chief Superintendent of Telegraphs, stating the amount that is authorised to be drawn from the treasury. The Treasury Officer will pay the amount on presentation of the Chief Superintendent's certificate and a receipt.

Deposits.

535. Treasury Officers are required to furnish, on presentation by the Telegraph Officer in local charge of a certificate (Form 71) signed by the Examiner of Telegraph Accounts, the amount stated in that certificate to be required for refund of deposits.

Letters of Credit and Cheques.

536. Extraordinary expenses, such as extensive construction or heavy repairs of lines provided for in the second column of (Telegraph) Form 8 (depart-

mental cash requirement statement), will be drawn by officers of the Telegraph Department on cheques against letters of credit to be issued in their favour by provincial Accountants-General.

The letter of credit will be issued in Form 73.

537. The Examiner of Telegraph Accounts will apply to the local Accountant-General concerned for a letter of credit in favour of the officer who requires the money on the treasury from which he can most conveniently draw it. As a rule, the letter of credit should be in favour of the officer in *charge* of the sub-division, or of an officer holding charge of a construction party directly under the Director, Construction Branch,—not in favour of particular officers personally, so as to prevent difficulty after transfers of charge. A copy of each letter of credit will be forwarded by the Accountant-General to the officer in whose favour it is granted.

538. Each letter of credit, when granted, will remain available until the end of the official year in or for which it is issued, with the exception that undrawn balances will lapse at the expiration of six months from the date of the last payment made against the credit. The money will be drawn from treasuries by cheques (Form 74), which will be cashed as low as R10 each.

The officer drawing the cheques will use a separate cheque book for each treasury, and, before commencing to issue cheques from any cheque book, will advise the Treasury Officer of the number of it and how many cheques it contains.

539. Cheques are current for three months only.

540. The Construction Branch will pay all its charges, including salaries, from its letters of credit, whenever a separate assignment is not given for establishment charges.

Transfer Receipts.

541. When money has to be sent for any official purpose by a Telegraph Officer to any person at a distance, the remittance may be made either by transfer receipt or postal service money order.

Sub-treasuries.

542. A sub-divisional officer may obtain funds, when necessary, from sub-treasuries by means of cheques, which should be distinguished by different numbers and letters from those drawn against the treasury. In such case, the sub-divisional officer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on such sub-treasuries, in order that funds may be duly provided (see, however, Art. 455). The cheques drawn against sub-treasuries will be entered by the Treasury Officer against the letter of credit of the sub-divisional officer, just as if they had been drawn directly against the treasury. Bills of sub-divisions and offices may also be paid on presentation at sub-treasuries, by previous arrangement with the District Treasury Officers.

543. Whenever money is sent to the sub-treasury office, the Telegraph Officer who sends it must forward with each remittance a pass book, on which the Sub-Treasury Officer will note his initials as a receipt, and a "chalan," or memorandum of particulars of payment, which will be retained at the sub-

treasury and forwarded with its accounts to the district treasury. The Sub-Treasury Officer will furnish the telegraph officer with a separate receipt as his voucher for the payment. The pass book will be a simple memorandum book with date, particulars, and amount of remittance, and place for initials of the Treasury Officer.

Miscellaneous.

544. Officers of the Telegraph Department, when they are temporarily and suddenly transferred from one part of India to another, are allowed the privilege of drawing for their own personal use such portion of their salary as they may require from the nearest Government treasury, the balance of their pay being drawn, as usual, at their permanent head-quarters.

545. Balances found to be due to foreign telegraph administrations for messages sent by their lines will be paid by Treasury Officers on presentation of certificates signed by the officer in charge of the Check Office of the Telegraph Department and countersigned by the Director General or Deputy Director General of Telegraphs.

.1. Balances due to railway companies for messages sent by their lines of telegraph are now adjusted by book transfer.

Telegraph Stamps.

546. Sanctioned permanent advances of telegraph stamps may be made to telegraph masters without payment; their value will not be credited in the treasury account, but deducted in the *plus* and *minus* memorandum of telegraph stamps, the deduction being supported by the telegraph master's receipt and the sanction. The transaction will also be entered in the monthly account (Form 75) sent to the Superintendent of Stamps, accompanied by the duplicate receipts of the telegraph masters.

547. To prevent inconvenience to the public when treasuries are closed for holidays of more than one day's duration, Treasury Officers are authorized to advance to local telegraph masters, without payment and in excess of the ordinary imprest, such telegraph stamps as the Divisional Chief Superintendent of Telegraphs may consider necessary; the requisition of the Chief Superintendent will be attached to the receipt for the stamps, and will support the deduction appearing in the *plus* and *minus* memorandum.

548. These temporary advances are to be adjusted immediately on the reopening of the treasury by the return of the unused stamps and the money value of those sold, and care should be taken that no delay occurs in effecting the adjustment. The stamps returned will be shown in the monthly account sent to the Superintendent of Stamps and added in a separate entry to the *plus* and *minus* memorandum, and the cash received be credited as a distinct item in the cash book and the cash account as a telegraph remittance, and not included with the sale-proceeds of other telegraph stamps sold in usual course; the receipt should be described as "value realized by sale of stamps advanced on ."

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General Instructions to Treasury Officers.

549. Treasury Officers have no concern except in the cases mentioned in Arts. 550 and 553, with the amount of the deductions from salary or pension bills on account of funds, as the responsibility rests with the drawers of the bills.

Subscriptions to the Queen's Military Widows' Fund should not be received, as they should be remitted by transfer receipt to the Honorary Secretary.

No refunds or other payments on account of Service Funds may be made without the express authority of the Comptroller, India Treasuries.

Indian Civil Service Funds.

Annuity Funds.

550. In the case of annuity fund deductions of Covenanted Civil Servants, the Treasury Officer is responsible for seeing that the proper deduction is made.

Civil Funds.

551. Subscriptions tendered by members of the Civil Service as due to Government under the rules of the late Civil Funds are to be received at any Treasury in India.

1. An over-deduction from the pay of a Covenanted Civil Servant on account of a Civil Fund can only be adjusted by short deduction in a subsequent bill; refund of the excess deductions cannot, under any circumstances, be made in cash.

2. The Treasury Officer will carry out any instructions he may receive from the Comptroller, India Treasuries, regarding recoveries to be made.

552. The pensions of incumbents on the Civil Funds are not to be paid, except under special orders of the Comptroller, India Treasuries.

Indian Civil Service Family Pension Regulations.

553. The Treasury Officer must see that recoveries are correctly made on account of the Indian Civil Service Family Pension Regulations from all Covenanted Civil Servants who were appointed in 1881, or subsequent years, and he will also receive any subscriptions tendered by any such Civil Servant

as due to Government under those Regulations. The following are the names of the senior officers on each establishment coming under this rule :—

On the Bengal Establishment	. . .	Mr. E. T. Lloyd.
„ Madras „	. . .	„ F. E. Robinson.
„ Bombay „	. . .	„ A. C. Logan.

554. The present rates of monthly subscription are ~~as follows:—~~ shown.

Member's service.	General Subscription.	Additional, if wife alive.	Additional for each son under twenty-one years old.	Additional for each daughter till marriage.
Yrs. Yrs.				
0 — 7	25*s.*=15*r.*	8½*s.*= 5*r.*		
7 — 12	35*s.*=21*r.*	21½*s.*=13*r.*	11*s.* 5*d.*	21*s.* 3*d.*
	R a. p.	*R a. p.*	=R6-13-10	=R12-12-0
12 — 15	52*s.*= 31 3 2	34*s.* 8*d.*=20 12 10		
15 — 18	72*s.*= 43 3 2	64*s.* 8*d.*=38 12 10		

The subscriptions are required whether pay is drawn or not, and whether the subscriber is on furlough or on service. ~~A subscriber, when in Europe, must pay his subscriptions to the India Office in sterling.~~

555. Donations and disparity fines are payable on marriage; these vary according to age and will be advised to the Treasury Officer by the Comptroller, India Treasuries, on receipt of the intimation of the subscriber's marriage.

556. A donation may be paid either in one sum or in twelve equal monthly instalments; but in the latter case, an addition must be made to the final instalment on account of interest at 4½ per cent. during pendency of instalments, which may be taken for practical purposes at 2¼ per cent. on the whole donation.

Other Funds.

General Rules.

557. Deductions are made and subscriptions received under the following rules on account of the various funds specified below.

The Treasury Officer is in no way concerned with the amount or rate of subscription. He will receive any amount tendered or deducted under the rules below.

558. A detailed list of the subscriptions realized in cash on behalf of each fund (and in Madras of all subscriptions whether realized in cash or by deduction from pay-bills) showing the date and amount of each receipt and the name of the person on whose behalf it is paid in, will be submitted with the cash account. This list will be a copy of a register maintained in the treasury.

1. Except in the case of the Bengal and Bombay Uncovenanted Service Family Pension Funds, an important difference with regard to interest is made between subscriptions paid by deduction from pay-bills and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 4th of the month, whereas subscriptions deducted from a bill bear interest as though they had been received on the 1st of the month. In the certified list of subscriptions, therefore, in Madras care must be taken to show the two classes in separate money columns, and also to separate the two amounts in crediting the receipt (in the account current with India) for final adjustment to credit of the fund account.

559. When a subscriber to any fund, whose subscriptions are realized by deduction from pay-bills, &c., is transferred to another district, the Treasury Officer of the district he is leaving should certify on his last-pay certificate the fact that he is already subscribing to the fund.

Bengal and Bombay Uncovenanted Service Family Pension Funds.

560. The Bengal Fund is open to Christian men in the Uncovenanted Service of Government (including Government pensioners) in any of the Provinces of India or under the direct authority of the Government of India, except those under the Governments of Madras and Bombay, not being under the age of eighteen, nor above the age of seventy.

The Bombay Fund is open to all persons in the Uncovenanted Service of Government employed on civil duties in Public Offices within the Bombay Presidency without distinction of creed or country.

No person may subscribe to both funds.

561. Subscriptions may be received both in cash and by deductions from pay-bills, but it is compulsory on subscribers admitted after 9th September 1879 to pay their subscriptions by deduction from their pay or pension-bills.

562. New subscribers are admitted subject to the sanction of the Comptroller-General, and a copy of such sanction is, when accorded, forwarded to the Treasury Officer and the Audit Officer concerned. Subscriptions may, however, pending the receipt of such sanction, be received from any person who is not manifestly excluded from subscribing by the terms of Art. 560. If the sanction is not received within three months from the commencement of the subscription, a report should be made direct to the Comptroller-General.

General Family Pension Fund.

563. Treasury Officers will receive any sum tendered in cash by subscribers to this fund. Subscriptions are not ordinarily paid by deductions from pay, &c., bills, but in a few cases they are so received.

Hindu Family Annuity Fund.

564. Subscriptions will be received by Treasury Officers under special instructions of the Accountant-General, and under the conditions expressed in paragraphs 3, 5 and 6 of the terms offered by Government and accepted by the Directors, which are reprinted below. On receiving from the Directors a certified copy of the letter of application of an intending subscriber, the Accountant General after seeing that it contains the acknowledgment demanded by paragraph 5 of the terms quoted below, will give authority to the Treasury Officer named to receive such contributions as the subscriber may tender in cash or by deduction from pay, if he be a Government servant and prefer to so make payment.

"3. The Government of India is, however, willing to receive the funds of the Hindu Family Annuity Fund in deposit, to authorize local treasuries to receive and account for subscriptions and donations to the fund, and to grant simple interest, at the rate allowed on Savings Banks deposits, on the balances with the Government at credit of the fund at the end of each month. Interest will be given from the beginning of the month on all sums received into public treasuries during the month by deductions from the pay of subscribers who, being

Government servants, may desire to subscribe in this way; but interest on amounts received otherwise will be calculated according to the ordinary Savings Banks rules."

* * * * * * * *

"5. The following paragraph should also be added to the letter of application in Form A :—

"In accordance with the condition upon which the Government of India allows certain facilities to the fund, I have to record that I am fully aware that the Government exercises no supervision over the management of the fund, and is in no way responsible for its solvency.

"A certified copy of the letter of application containing this record must be forwarded to the Accountant-General of the province in which the treasury is situate, where any subscriber desires to pay his subscriptions, before such subscriptions will be received on behalf of the fund.

"6. Instructions will also be issued by the Government to all officers concerned, to have the following note printed upon all Government pay-bills and appended to all receipts given at any Government treasury and at the Bank of Bengal for money paid to such treasury or bank on account of the fund :—

NOTE.—The Government of India exercises no supervision over the management of the Hindu Family Annuity Fund, and is in no way responsible for its solvency."

Bengal Christian Family Pension Fund.

565. Subscriptions may be received under thesame rules as apply to the Hindu Family Annuity Fund.

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Kinds of Coin.

566. Under the Indian Coinage Act (XXIII of 1870) the following coins may be issued :—

(*a*) GOLD.—Gold Mohur (or fifteen-rupee piece) weighing 180 grains; and also a thirty-rupee, a ten-rupee, and a five-rupee piece, of proportional weights. These pieces are not legal tender.

(*b*) SILVER.—Rupee piece weighing 180 grains, half-rupee (or 8 annas), quarter-rupee (or 4 annas), eighth-rupee (or 2 annas).

The rupee and half-rupee pieces are legal tender to any amount; the other pieces only for fractions of rupees.

(*c*) COPPER.—Double pice (or half-anna) weighing 200 grains; single pice, half-pice, and pie (or one-third pice).

These coins are legal tender only for fractions of a rupee.

Silver and copper coined, the former under XVII of 1835 and later Acts, the latter under XXI of 1835 and later Acts, and declared by those Acts to be legal tender, are still legal tender under the new Coinage Act, which no other coins under former Acts are. They were of the same denominations as those under the present Act.

1. Silver coins issued before 1st September 1835—that is to say, all silver coins issued by the East India Company bearing merely inscriptions in native character—have been called in by Financial Notification No. 2466 (*Gazette of India*, 8th December 1877) with effect from the 1st June 1878, on and after which date they ceased to be legal tender, the only silver coins which remain so being those which bear as device the head of the reigning sovereign (King William IV, or Queen or Empress Victoria.)

2. Under the provisions of the convention published at page 268 of Part I of the *Gazette of India*, dated 15th May 1880, silver and copper coins of the same weight and value as the British Indian currency have been adopted in the Portuguese possessions in India, subject to the provision that the coins have on one side the effigy of the King of Portugal with the legend *Ludovicus I, Portugaliæ et Algarbiorum Rex*, around it, and on the other side the value of each coin, the year of the Christian era, and the words *India Portugueza*; these coins are issued by the authority of the Government of Portuguese India, and are coined on behalf of that Government by the Government of India; they are legal tender throughout British India to the same extent and subject to the same exceptions in the case of coin which is under weight, or has been clipped, filed, or defaced, &c., as corresponding silver and copper coins of the British Indian Currency, and all silver and copper coin of British Indian currency is in like manner legal tender throughout Portuguese India. Treasury Officers are to pay out Portuguese coin in the same manner as British coin to persons to whom payments are made from the treasuries. If objections are made by payees, they should be informed that the coin is legal tender, and that there is no difference in the relative values of Portuguese and British coin.

Receipt of Non-legal-tender Coin.

567. Although gold coins are not legal tender, those above named will be taken at all treasuries in payments to Government, provided that they have not lost above one part in five hundred of their weight; so also will sovereigns and half-sovereigns (of the Royal Mints of England and Australia) at a rate of ₹10-4-0 and ₹5-2-0 respectively, provided they do not weigh less than 122¾ and 61½ grains respectively.

1. Gold coin so received, and subsidiary silver coin of the United Kingdom if any chance to be received, should be held as part of the Treasury balance, and not be re-issued without previous permission from the Accountant-General, which he will only give after communication with the Comptroller-General. But if any such coin is received by a bank, the bank may dispose of it at pleasure.

568. Copper and small silver coin will be received in payments to Government to any amount, although they are legal tender only for fractions of a rupee.

Exchange of Small Coin.

569. Copper and small silver coin should be issued freely to persons wishing for either, either in payment of claims against Government, or in exchange for rupees or for currency notes which the treasury may be cashing. There should be no objection to issuing such coins so long as there are any in stock, and a further supply should be asked for as soon as it is required.

1. Care is also to be taken to let it be openly known that all small coins are obtainable, both at the district and sub-treasuries, without obstacle and without charge for exchange, and to secure that they really are so obtainable.

2. Copper coin of British mintage is supplied to Native States under Financial Department No. 4791, dated 7th November 1882. The issues are made under special order of the Comptroller-General, the Native State paying full nominal value, and the Government of India paying cost of carriage (whether defrayed by it or by the Native State) to the place where the coin is required for issue.

570. The Government of India have also directed the free issue of silver in exchange for legal-tender copper coin in parcels of the value of not less than two rupees at every treasury, sub-treasury, and currency office throughout British India and Berar, and also at the Presidency Banks and their branches.

Wherever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply silver on the spot in exchange for the legal-tender copper coin which may be collected by the purveyors or foremen at such assemblages.

1. Legal-tender copper coin received by the banks under these orders will be subject to the operation of the ninth clause of the agreements with the banks; and the Comptroller-General, or Accountant-General, as the case may be, will, under the fifth clause of those agreements, pass bills for the cost of remitting elsewhere any surplus legal-tender copper coin which may accumulate in any bank or branch bank.

571. The object of the orders in the last rule is to prevent legal-tender copper coin from circulating at a discount; it is believed that, if they are carefully obeyed, such a state of things can never occur. If, nevertheless, legal-tender copper coin does, at any time, or anywhere, circulate at a discount or at a premium, the circumstance should be immediately reported to the Local Govern-

ment, and by the Local Government to the Government of India, with full explanation of the supposed causes of it and of the measures taken to remedy it.

572. Care must be taken not to receive, whether under these orders or otherwise, at any treasury, sub-treasury, or currency office, any copper coin that is not a legal tender under the Indian Coinage Act, 1870.

1. Copper coin bearing the device of a pair of scales, or any coin which may have been ordered to be withdrawn from circulation, may, however, be received.

Uncurrent Silver Coin.

Conditions of Currency of Silver Coin.

573. Act XXIII of 1870 provides that—

(1) The rupee and half-rupee shall be a legal tender in payment or on account: Provided that the coin has not lost more than two per cent. in weight;

Provided also that it has not been clipped or filed, or defaced or diminished otherwise than by use.

(2) The quarter-rupee and eighth of a rupee shall be legal tender only for fractions of a rupee, subject to the second proviso mentioned above.

574. The rules regarding the currency of coin and the treatment of uncurrent coin apply to all silver coin of the same weight and value as British Indian currency, coined by the Government of India on behalf of the Government of Portuguese India, or coined under the Native Coinage Act, IX of 1876, on behalf of Native States.

Persons authorized to cut or break Silver Coin.

575. Section 16 of Act XXIII of 1870 provides that when any silver coin purporting to be coined and issued under the authority of the Government of India is tendered to any officer authorized by the Governor General in Council or the Local Government to act under this section, who has reason to believe it to have lost, by reasonable wearing, more than two per cent. in weight, or to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, or to be called in by any proclamation, he may, by himself or another (subject to the rules which the Governor General in Council prescribes in this behalf), cut or break such coin.

576. In exercise of the power conferred by that section, the Governor General in Council has authorised the undermentioned officers to cut or break silver coin under that section:—

(1) Every officer in charge of a District Treasury.
(2) Every Assistant Collector, Deputy Collector, Assistant Commissioner or Extra Assistant Commissioner in charge of a Sub-Treasury.
(3) Every Commissioner, Deputy Commissioner, and Assistant Commissioner of the Department of Paper Currency.
(4) The Mint Masters, Calcutta and Bombay.
(5) The Collectors of Customs at Calcutta and Chittagong.
(6) The Judges of the Courts of Small Causes at Calcutta and Sealdah.
(7) The Secretary and Treasurer of each of the Presidency Banks, and every Agent in charge of a branch of any of the said banks.

(8) The Secretary, Manager, or other principal officer of the several offices and agencies in India of each of the following Banks:—

Agra Bank, Limited; Alliance Bank of Simla, Limited; Chartered Mercantile Bank of India, London, and China; Chartered Bank of India, Australia and China; Comptoir National d'Escompte de Paris; Delhi and London Bank, Limited; Hong-Kong and Shanghai Banking Corporation; National Bank of India, Limited; New Oriental Bank Corporation, Limited.

(9) The Chairman, Vice-Chairman, and Secretary of—
the Commissioners for the Port of Calcutta, the Trustees of the Port of Bombay, the Trustees of the Harbour of Madras, the Trustees of the Port of Karachi and the Commissioners for the Port of Rangoon; and

(10) The Chairman, Vice-Chairman, and Secretary of the Municipal Corporation of Calcutta; the Municipal Commissioner and the Deputy Municipal Commissioner for the City of Bombay, and the Secretary of the Municipal Corporation of the City of Bombay; and the President, Vice-President, and Secretary of the Municipal Commissioners for the City of Madras.

577. It has been found that in some treasuries coins are constantly cut or broken, while in neighbouring treasuries few or none are so dealt with, and that in some treasuries the cut coins consist solely, or chiefly, of eight-anna pieces, while in others rupees alone are cut; the attention of Treasury Officers is therefore called to the importance of that part of their duties which consists in the examination of coin presented by the public, and its withdrawal from circulation if tampered with or unduly worn.

578. In cutting or breaking any coin, officers should avoid completely dividing it, as it is often convenient to identify the parts of a particular coin. Such identification becomes practically impossible if the pieces are wholly separated. Care should, however, be taken that the destruction is complete.

Counterfeit or fraudulently reduced Coin.

579. When any silver coin purporting to be coined and issued under the authority of the Government of India is tendered to any officer mentioned in Art. 576, and the officer has reason to believe it to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, he shall cut or break such coin, and, under section 17 of the Act, return the pieces to the person tendering the coin.

1. The Mint Masters are authorised to receive as bullion, under section 19 of the Indian Coinage Act, coin remitted to them by Examiners of State Railway Accounts, which has been cut by Treasury Officers under this rule, even though the weight tendered is less than 1,000 tolas.

580. Counterfeit coins found in a remittance should be broken and returned to the remitter, though, in the case of a remittance to a bank unaccompanied by a potdar, the bank might agree to realise the value of the metal and credit the remitting treasury.

581. Counterfeit coins should, after being broken, be sent to the Mint at Calcutta or Bombay, whenever it can be done with the consent of the tenderers. Each coin should be put in a separate wrapper bearing the name of the treasury, a mark and date, whereby it may be traced with certainty in the event of any correspondence.

Coin called in by proclamation.

582. When any silver coin purporting to be coined and issued before 1st September 1835, under the authority of the Government of India, is tendered to any officer mentioned in Art. 576 he shall cut or break such coin, and, at

the option of the person tendering the coin, return to him the pieces, or retain them and give credit for them at therate of one rupee per tola (that is 180 grains troy weight).

Coin reduced by reasonable wear.

583. When any rupee or half-rupee, purporting to be coined and issued under the authority of the Government of India on or after the 1st September 1835 is tendered to any officer mentioned in Art. 576, who has reason to believe it to have lostby reasonable wearing more than two per cent. in weight, he shall receive such rupee or half rupee at its full nominal value, but shall immediately cut or break it.

584. A quarter-rupee or an eighth of a rupee issued by the Government of India should, when tendered to such an officer, be accepted under section 13 of the Act as legal tender for a fraction of a rupee, even though it may have lost, by reasonable wearing, more than two per cent. in weight; such a coin should not be withdrawn from circulation, unless, by reason of the obliteration of the device upon it, or for any other reason, it appears to be unfit for circulation, in which case it shall not be cut or broken, but shall be dealt with under Art. 588 or Art. 589 as the case may be.

585. For testing rupees and half-rupees, minimum weights, 176·4 and 88·2 grains, respectively, are obtainable from the Mint on application to the local Accountant-General. He will in the case of Madras, Central Provinces, and Berar send it on to the Accountant-General, Bombay. In the case of other provinces it will be sent on to the Comptroller-General.

1. These weights being already two per cent. below the standard weight for such coins show the exact weight below, which the coin has to be destroyed. As the scales ordinarily used by native jewellers are sufficient for these tests, scales are not supplied by the Mint Masters.

Defaced and Shroff-marked Coin.

586. Silver coin issued by the Government of India, which has been defaced otherwise than by shroff-marks, should not be cut or broken, but should be returned to the tenderer. Silver coin issued by the Government of India which has been defaced or diminished only by shroff-marks should, when tendered to an officer mentioned in Art. 576, be received at its full nominal value; it should not be cut or broken, but should be withdrawn from circulation and disposed of under Art. 588 or Art. 589, as the case may be.

Defective Silver Coin.

587. Good silver coins of full weight are sometimes unfit for circulation by reason of defects in mintage; they may be split, scaled, bear the impress of one die only, or ring badly. Such coins should not be re-issued, but should be held apart as uncurrent and returned to the Mint at the first opportunity. They should not, however, be cut, as credit will be given for the value by tale.

Disposal of cut or broken Coin.

588. Silver coin received by Government officers under these rules and withdrawn from circulation shall, whether or not it has been cut or broken under these rules, be sent by the first convenient opportunity to the Master of the Mint at Bombay or Calcutta, or to any principal treasury appointed by the Accountant-General or Comptroller to receive such coin for remittance to

the Mint. Such coin will be credited in the officer's cash balance as "uncurrent coin" at the actual value at which it has been received, and on transfer to the Mint will be credited at the rates prescribed in these rules, any loss incurred in re-coinage being taken as a charge of the Mint.

589. Silver coin received by an officer other than a Government officer under these rules and withdrawn from circulation should, whether or not it has been cut or broken under these rules, be sent to the nearest Government Treasury, where it will be paid for at the rates respectively prescribed in these rules, and thereafter it will be dealt with in the manner prescribed in Art. 588.

590. It has been further ordered that the broken coin shall not be sent to the Mint till a sum of ₹20 has accumulated, and that, in order to facilitate such remittance, the petty receipts of small treasuries may be collected at central points; but it will be well in this case to adjust the remittance between the treasuries of original and intermediate receipt, and not trouble the Mint Master to send an outturn certificate to the former.

1. Any deficiency in tale found by the Mint Master must be made good by the treasurer, and any excess in tale may be paid to him. Any excess in value found by the Mint Master must be credited to Government. (Applicable to all remittances of defective coin to the Mint.)

2. Invoices of the remittances sent to the Mint should be prepared in Form 76, and treasury officers should devote particular care to filling them up correctly.

3. The Mint Master will prepare a valuation statement of the remittance received, in duplicate, forwarding the original to the remitting treasury, bank, or branch bank, and the duplicate to the Accountant General to whom it it subordinate.

Annual Returns.

591. As early as possible in January of each year should be submitted a return showing the working (during the past calendar year) of the rules for cutting and breaking coin. The return will be in Form 77.

Uncurrent Copper Coin.

592. Officers in charge of Government treasuries and the Presidency Banks, wherever they act as bankers for the Government, will receive without objection any copper coin, however greatly worn, which bears any trace of Government mintage. No copper coin, which was coined before Act XXI of 1835 came into force, or which by reason of the obliteration of the device upon it or for any other reason appear to be unfit for circulation shall be re-issued either by the Presidency Banks or from any Government treasury. All such coins which come into the *ex-officio* possession of any Government officer, or of the Presidency Banks, may, with the previous sanction of the Accountant General, be returned into store at the nearest depôt or sub-depôt. The Currency Department issues good copper coin in exchange both for silver and for worn copper coins.

1. Copper coin having as a device a pair of scales comes under the definition of copper coin coined before Act XXI of 1835 came into force.

2. Copper coin of the two descriptions called "Trisul" and "Jharipatka," coined by the Native Dynasty in Nagpore before the province was annexed to British India, and at present circulating in the Central Provinces, will be received freely at the treasuries and branch banks in those provinces in payment of Government dues or in exchange for British copper or silver coins at the rate of 64 for the rupee: copper coins thus received should not be re-issued, but should be returned into store at the nearest depôt or sub-depôt.

593. Uncurrent copper coins lying in a treasury, depôt, or sub-depôt in the interior should, under instructions from the local Accountant-General, be cut in half and sold as old copper, either on the spot, or in some other market if, after allowing for the cost of carriage, a better price can be obtained there. The coin must be broken in the presence of a responsible officer, and the Treasury Officer must furnish a certificate stating that he has personally ascertained that the coin has been so cut and defaced that it cannot circulate again as money, specifying the nominal value and weight of the coins destroyed, the rate at which the copper has been sold, the total sale-proceeds, and the number and date of the Accountant-General's letter authorising the sale.

594. The nominal value of the uncurrent coin so destroyed at a Treasury should be charged off distinctly in the list of payments as "nominal value of uncurrent copper coin destroyed;" the certificate of the Treasury Officer above referred to must be sent as a voucher in support of the charge. The nominal value of the uncurrent coin destroyed at a depôt or sub-depôt should be similarly charged off in the accounts, supported by a similar certificate. The gross realizations by sale should be distinctly shown as sale-proceeds of broken copper coin; and the cost of breaking up the coin should be charged on a separate bill.

1. The loss on withdrawal of uncurrent copper coins, as well as the cost of copper remittances in Berar, is borne by that Administration.

595. Uncurrent copper coin should not be sent to the Mint unless the operation is profitable; and, in considering the advisability of such a despatch, the cost and risk of breaking and defacing the coin have to be set against the price locally realisable on the one hand, and the cost of packing, transit, and breaking up the coin in the Mint set against the price to be obtained at the presidency town on the other. In some places it may be possible to melt up such coin more cheaply than to break it; but close supervision will be necessary, both to see that the condemned coin is actually put in the furnace, and that it is kept there so long that no single piece can be separated from the mass. A large quantity could be broken up more cheaply in a Mint than in the interior, as machinery would be used. No directions can, however, be given as the cost of breaking the coin and the price of copper are found to vary much, and each case must be dealt with separately.

596. On the 30th April of each year should be submitted a return in Form 78 for the previous official year, giving the amount and particulars of copper coin of the coinages before 1835 withdrawn under orders of Government, No. 207, dated 17th January 1879.

Foreign Coin.

597. Generally speaking, coin of British Indian mintage only is received in treasuries. But troops returning from a campaign, where they have been paid in foreign money, are allowed to exchange it at the treasury nearest the frontier (or at the next, on a certificate that the frontier treasury has not sufficient funds) at the rate of exchange at which it may have been issued to the troops; the officer commanding the troops or detachment certifies the rate, and also the fact that the coins have been issued in part of pay. Such coins are held apart for ultimate disposal, and any loss is charged off under support of the commanding officer's certificate above referred to.

See also Art. 567.

598. Foreign coins may, under special circumstances, be paid into a treasury as part of a deposit, eventually to be made over to a third party; the disbursement will be of the same coins, and so it matters not whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value be assigned to such currency.

1. Other cases of their receipt would be treasure trove, and uncurrent gold coins paid in as part of an exceptional present to Government at a local darbar; credit should be given at what is believed to be the assay value.

Small Coin Depôts.

599. Depôts and sub-depôts for the custody of small coin have been established at currency offices, treasuries and other places. Where such a sub-depôt is in charge of a Collector or Treasury Officer, the balance, the accounts and the transactions must be entirely separate from those belonging to the treasury.

600. No coin may be paid into, or out of, a small coin depôt or sub-depôt without the orders of the Accountant-General, and no smaller sum than ₹10,000 may be paid into one without the sanction of the Comptroller-General.

601. The account of the depôt or sub-depôt will be kept in Form 79, every transaction being entered at the time of its occurrence, and the new balance deduced.

602. On every day on which a transaction occurs, a slip, being a copy of the entry of the transaction in the accounts, with the balance before and after it, will be despatched to the Accountant-General. Forms will be supplied for this purpose.

Storage of Coin.

603. The following are the rules for the storage of coins in strong-rooms.—

(*a*) The door of the strong-room must have double locks, one of the keys to be kept by the Treasury Officer and the other by the Treasurer.

(*b*) The following are the authorized methods of storing coin in strong-rooms in treasuries:—

(1) In bags of uniform contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each of which has two independent locks, *both* of which must be opened before access is obtained to the contents. One of the keys to remain in charge of the treasurer, the other of the gazetted officer in charge.

(2) In bags of uniform contents piled upon trestles. This method is not admissible unless every door, window, drain, skylight, ventilator, or other aperture in the walls of the strong-room are so closed as to prevent the insertion of any rod or instrument within the room.

(3) Temporarily, in boxes prepared for remittance, in the manner prescribed in Art. 644.

(*c*) Without the special permission of the Local Government, no place shall be used as a strong-room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer. The Executive Engineer, in certifying the room, may prescribe any necessary conditions as to the manner of storing the coin, as, *e.g.*, "that it must not be piled on trestles, but must be in boxes; that no bags or

boxes be placed within a prescribed distance of the wall or in any particular part of the room." The Executive Engineer must especially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

1. In cases in which the Local Government considers that the strong-room cannot conveniently be inspected by an Executive Engineer, the certificate of an experienced Assistant Engineer may be accepted.

(*d*) The District Superintendent of Police, or the commanding officer of the guard, if a military one, shall record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, &c; but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of chests and other treasury furniture not being part of the building or fixtures shall remain with the officer in charge of the treasury.

(*e*) Copy of the Executive Engineer's certificate and of the District Superintendent's (or commanding officer's) order shall be suspended in a conspicuous place within the strong-room; and it shall be the duty of the officer in charge of the treasury to see that any conditions as to manner of storage expressed in these documents are acted up to.

(*f*) The Executive Engineer's certificate will be in force for twelve months only, and it is the duty of the officer in charge of the treasury to cause it to be renewed when the period is expired.

(*g*) The doors and windows of the strong-room shall remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The officer in charge must be personally present during the whole time between the opening and shutting of the strong-room. The strong-room must be closed if meantime he is called away on any duty.

(*h*) As an exception to the last rule, the opening of shutters is permitted during office hours, in the apperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building; provided that coin or valuables remain securely packed under lock and key.

604. The following additional rules apply to the management of reserve treasuries and currency strong-rooms:—

(*a*) The bulk of the coin is to be kept in a reserve strong-room, of which one of the keys, both of the room and of the boxes, remains in custody of the Accountant-General or Deputy Commissioner of Currency; the other, in charge of the treasurer. Every such strong-room, in addition to being locked, shall be sealed in such fashion that the locks by which entrance can be obtained cannot be opened without the seals being broken; and the outer door must never be opened, shut, sealed, or unsealed, otherwise than in the presence of the non-commissioned officer in charge of the guard.

(*b*) Coin sufficient for carrying on the work for a fortnight shall remain in charge of the officer in charge of the treasury or currency, the bulk of this being kept in a strong-room under the double lock of the officer in charge and treasurer; but a sufficient quantity being given out every day to the treasurer, and received back after the close of business, under the rules applicable to ordinary treasuries.

(*c*) When the officer in charge desires access to the reserve strong-room, he is to make a requisition upon the Accountant-General or Deputy Commissioner for the keys of the strong-room, and of any boxes or safes to which he may desire to have access. In this requisition he is to specify exactly what the purpose of his visit is. The keys will be sent to him in a closed box or cover, or will be delivered personally.

(*d*) After each visit to the reserve strong-room, the officer in charge will return the keys to the Accountant-General or Deputy Commissioner, and will make a report of his proceedings, stating in what condition he found and left the strong-room, the locks and the seals.

(*e*) The reserve strong-room must never remain for twenty days continuously without being visited and inspected. If, therefore, the officer in charge has no occasion to move coin to or from it for that time, he must pay it a visit of inspection.

(*f*) The requisition and the reports will be kept in a book set apart for the purpose and in the custody of the officer in charge.

Annual Requisition Estimate.

605. (*a*) Immediately after submission of the detailed cash balance report for 30th November, an indent for the small silver and copper coin required for use in the coming year should be submitted in Form 80. The lines showing the balances in hand on 1st December in the preceding year, and those on hand at the time, should be verified from the cash balance reports, and the figures in the remittance lines can be easily compiled from the records of the treasury. The difference between the totals will indicate the amount that has come into the treasury by local receipts, or passed out of it by local disbursements. Should the indent be, under any head, very different from the want indicated by the experience of the year, some explanation should be given. The indent should reach the Accountant-General's office by 10th December, as his provincial indent is due in Calcutta on 1st January following.

(*b*) The meaning of such indents should, however, be clearly understood; they are submitted to guide Government in its orders for the working of the Mints in the new year, and are not treated as requisitions for the coin; special application should be made whenever the stock seems to require replenishment.

Any necessary remarks should, of course, be appended.

Chapter 30.—Currency Notes.

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Receipt.

606. Payment of Government dues can be made in Government currency notes of any issue, irrespective of presidency or circle. Railway Companies, too, will receive notes of any circle in payment of fares and freight, and the officer in charge of a treasury into which such company pays its earnings will receive notes so earned.

1. The expression "payment of Government dues" should be noted. The order does not extend to deposit and remittance transactions, though objection should not be made, without reason, to occasional receipts of foreign circle notes in such transactions. When supply bills are issued with the object of replenishing the balance, foreign circle notes should not be received; but when they are issued in order to draw off a surplus elsewhere, then the object may be equally gained, if payment for them is made in foreign notes.

2. All Postmasters have been forbidden to receive currency notes of foreign circles as Savings Bank deposits; they may, however, be accepted for issue of money-orders.

To prevent counterfeit notes being substituted for genuine notes during transit, care should be taken, when currency notes form a portion of a remittance from a Post Office to any treasury or sub-treasury or to the Banks of Bengal, Madras or Bombay, to impress on the back of each note the *Dated Stamp* of the remitting Post Office.

3. In the event of a forged note being presented, the note and the presenter should be made over to the police, if the Treasury Officer considers it advisable to do so.

Payment.

607. Except at an office of issue, notes of the home circle are legal tender in satisfaction of any claim against Government, though ordinarily no person should be pressed to take notes in part or full of his demand.

Issue and Exchange.

608. A Treasury Officer may supply to all comers, without enquiry as to their intentions, such notes as he may have fit for issue.

609. Although no person has a legal claim to obtain cash for a note presented at a Government treasury, Government desires that this accommodation be given when convenient. Accordingly, whenever the Treasury Officer is satisfied that no inconvenience can be caused to the treasury by the encashment of any notes likely to be presented, a placard in English and the vernacular notifying that he is prepared to give cash for notes should be exhibited in some conspicuous place. Care should be taken that no corrupt or undue preference be shown to any individual.

1. At deficit treasuries (of which the ordinary cash receipts are less than the expenditure) currency notes ought not to be cashed, except so far as it can be done without expense or

inconvenience. If the Treasury Officer can spare cash for only a limited amount of notes, he is at liberty to notify that he is prepared to give cash for home notes only.

2. Notes, home and foreign, to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public; visitors to hill sanitaria, however, cannot be regarded as travellers.

3. Permission has, in some cases, been given for encashment of notes at sub-treasuries under the same conditions.

4. Cut notes should never be issued to the public without being first joined by a narrow strip of paper gummed across the whole breadth.

610. When an Accountant-General is prepared to lay down a named amount of silver free at a branch of a Presidency Bank, that branch will cash, free of charge, notes of all circles up to the named amount; the notes would be held apart from, and above, the ordinary balance, and be remitted to such treasury as may be agreed on.

611. Government is not bound to make any special arrangements to pay its officers in currency notes when it may prove inconvenient to do so; but as the supply of notes to meet the wishes of officers who desire that their salaries should be paid in currency notes is not likely to entail any considerable loss, there is no objection to the supply of currency notes to a surplus treasury for this purpose. This in no way affects existing rules regarding the supply of currency notes for issue to the public.

Custody of Notes.

612. Home notes, if in good condition, may be re-issued as convenient. Those which require registration under Art. 617 must be kept in the order of receipt, in bundles according to denomination, each bundle containing not more than 100; they must be re-issued to the public, or remitted to another treasury, in the same order. It follows from this that if any such notes are under double locks, the treasurer must hand over all his receipts to be placed under double locks, and may issue only such notes—namely, those which have been longest in the Treasury Officer's custody—as are delivered to him for the purpose.

613. Cut notes should, before receipt, be joined by a narrow strip of paper gummed across the whole breadth; but if they are received in a remittance by halves, the Treasury Officer will join them; they are re-issuable, if not otherwise defective. Damaged notes should be separated from the good ones, and should not be re-issued; and notes seriously mutilated, altered, or wrongly joined, should be refused.

Disposal of non-issuable Notes.

614. Notes much soiled or worn should not ordinarily be issued to the public but sent to the treasury at the head-quarters of the Local Government (or other treasury named by the Accountant General) in the first remittance made thither. The Treasury Officer at the head-quarters of the currency circle will exchange all cut notes he receives for whole ones.

615. Notes of other circles will not ordinarily be issued: if, however, special application is made for such notes, and those on hand are in good order, there is no objection to issue.

616. When there are in a treasury notes of other circles not fit for issue, or not likely to be applied for, they should be cut and remitted by halves (see

Art. 657) to the Treasury Officer at the head-quarters of the currency circle, who will cash them at the currency office, if it is cashing foreign notes, or else will remit them under instructions from the Accountant-General, to Calcutta, Madras, or Bombay; the amount would be treated, in the latter case, as a remittance between the Governments.

1. By its agreement for the conduct of the Government banking business, each Presidency Bank is bound (at its head office, and at such of its branches as have the conduct of the Government business) to accept in payment of Government revenue, and from Guaranteed Railway Companies on account of their traffic receipts, Government currency notes of all circles indiscriminately, and also to cash Government currency notes of all circles in small amounts for the convenience of *bonâ fide* travellers; but it reserves power to exclude from its account of the Government balance all notes so received which are not payable at Calcutta, Madras, or Bombay, as the case may be, or in the case of a branch bank, which are not legal tender at the place where the branch is situated. If it does so, it will, on the day of receipt, enter in a special register such notes as it excludes from the balance, and will not afterwards have power to appropriate them for its own use without the consent of the Comptroller-General (or Accountant-General), at a presidency town, or of the Collector at a district treasury. The Accountant-General will collect such notes at head-quarters, or remit them to the head-quarters of the currency circle concerned (Calcutta, Madras, or Bombay), as may be convenient; in the provincial cash balance report he will show the value under foreign circle notes.

2. In modification of the above-mentioned clause of the agreement it has been arranged with the Bank of Bengal, in respect of its head office at Calcutta and its branches at Allahabad and Lahore,—

(*a*) that the local currency office is to cash any foreign circle notes presented by the bank and accompanied by a certificate that they have been received on account of Government under clause 9 (for head office) or 5 (for the branches) of the contract. Notes received in Government remittances are reckoned as thus received;

(*b*) that the bank is to make no deduction from the available balance at credit by Government on account of foreign circle notes.

Record.

617. The name of every person presenting or receiving a note of the value of ₹50 or upwards at any Government treasury should be recorded. Accordingly, for each denomination of notes, except the lowest three, two registers in Form 81 should be kept,—one for notes of the home circle, the other for notes of other circles, wherein every note received, whether from the public or from another treasury, should be recorded separately.

1. In some provinces, local orders require registry of the number of every note received or issued; the present instructions do not change this practice.

2. At a currency agency, the Treasury Officer will mark off in his register, as paid to the Currency Department, any notes he may pay into the currency chest; and if they be afterwards again taken out for issue, he will enter them in his register anew.

618. As entries are made at the time of receipt, and as issues are made in the order of receipts, the dates will be consecutive both in column 1 and in column 4. The *particulars* (column 3) are the number of the series (*e.g.*, E 16), and the number of the note (*e.g.*, 17962); in this column will be entered the name of the circle, when the note is not a note of the home circle. In columns 2 and 5, the name of the presenter or the receiver will be entered when it is known, or when it is voluntarily given.

1. The only cases in which there can be any doubt about the name of the presenter or receiver will be those in which notes are received or given in exchange. The name must be known in any transaction which has to be entered in the cash account, for the name of the person on whose account money is received or paid is always shown in the document presented at the treasury.

Stopped Notes.

619. If a note be presented of which notice of stoppage has been received, the presenter should be asked his name and address, the name and address of the person from whom he received the note, and the circumstances under which he received it; but, unless his answer give ground for doubt that he came by it honestly, it should be accepted, though notice should be given to the police, and to the office of issue, that a certain lost note has been presented. That office will remove the note from the list of lost notes, and will place the loser in communication with the police, but then will leave him to take such action as seems to him good.

1. Treasury Officers are not required to keep the record of any notices of stoppage save those which they receive from losers; a file of the original notices will suffice, with the addition of an index.

620. The following opinion of the Advocate General, Calcutta, is published for reference:—

Opinion.—If any Government Treasury Officer receives a currency note of the alleged loss of which he has received notice, he should enquire of the person tendering it in payment as to the circumstances under which he got the note. If he gave value for it, and there is no reason to suppose from his statement that he received it otherwise than in good faith, it should be accepted by the Government officer as a good legal tender.

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3. A person who takes the note in good faith, and for consideration, will have a title to it, notwithstanding he may have seen it enumerated in the list of lost or stolen notes. But, if he takes the note with knowledge of its having been advertised, and does not make reasonable enquiry,—that is, if he takes it under such circumstances as would fix on him the suspicion of participation in the fraud,—he could not make a good title to the note. And it follows that, if he takes the note otherwise than in good faith, it is not a good payment, and he may, and ought to, refuse it as a legal tender, unless he has reason to believe that the person tendering it to him has come by it honestly.

Defective Notes.

621. Half, mutilated, mismatched or altered notes should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Office of the Circle to which the notes belong for instructions regarding the procedure under which the value of such notes can in some cases be recovered.

Notes wholly destroyed.

622. The State is legally under no obligation to pay a currency note which cannot be presented; but when a person claiming payment of a note which he is unable to produce can satisfy the Head Commissioner beyond all reasonable doubt that the note (which must be absolutely indentified) has either been destroyed or lost under such circumstances, that there is no probability of its ever being presented for payment, the Head Commissioner may direct as follows:—

(1) That after two years from the first advertisement of the loss, the value of the note may be paid by the Currency Officer and invested, if possible, in Government securities, or, if the amount is too small, then paid into the Government Savings Bank.

(2) That after twenty years from the date of advertisement, if meantime the note has not been presented for payment the said investment, with accumulated interest

(or the said deposit, if no investment has been made), be delivered to the claimant or his assignee, or other legal representatives, upon a bond of indemnity with two personal sureties attached.

Claimants in respect of notes so lost or destroyed should be informed accordingly, and should be advised to apply to the Currency Office of the Circle to which the notes belonged.

Indents.

623. When notes are wanted in a district, an indent in detail should be submitted: and it may well accompany the monthly cash balance report. But it must be remembered that a supply of notes is, to all intents and purposes, a cash remittance, and can only be sent by reducing the actual cash balance of another treasury; accordingly, it is not always *possible* to meet an indent, nor (if the cash balance of the indenting treasury be strong) is it always advisable to do so. Government has laid down that an Accountant-General is not to consider himself obliged to supply to district treasuries notes of large value which he knows will be remitted at once elsewhere, thus throwing upon him the expense of bringing away the coin received in exchange for them.

Quarterly Return.

624. Every Treasury Officer will prepare in (Form 82) a quarterly memorandum showing the receipt and issue of Government currency notes in and from his head and sub-treasuries, and will submit it to the Accountant-General. In the case of those treasuries which bank with a presidency bank or branch bank, the memorandum will show the transactions at sub-treasuries only.

1. It will be observed that the amount of revenue realised in foreign notes has to be stated in this return.

2. To assist in the preparation of this return, it is suggested that a register in Form 83 should be kept in the vernacular in each treasury and sub-treasury, and should be posted daily. The daily entries should be totalled at the end of each month. If the entries have been accurately made, the opening balance *plus* total of receipts will be equal to the closing balance *plus* total of issues. At the end of the quarter, the totals of the three months for both district and sub-treasuries should be summed up and posted in Form 82. Where there is a branch of the presidency bank, the register will be opened for transactions at sub-treasuries only. The register will only give the total value of the notes received and issued under each head in each day.

Paper Currency Agencies.

General Rules.

625. At some important stations currency agencies have been opened to afford facilities to the public for exchanging coin for notes, or notes for coin.*

When the district treasury is in the charge of a branch of the presidency bank, the currency chest must be there too, being opened, when necessary, by the Treasury Officer.

626. All applications for exchange, whether for notes or silver coin, may accordingly be granted if the officer in charge thinks fit, provided that the

* It is not intended to incur any large expense in the promotion of currency agencies. If it be found that, instead of ordinary circulation at any agency, the privilege of cashing or obtaining notes is used all in one direction so as to require constant charge to Government to carry supplies of coin to the agency or to bring accumulation of coin from it, that agency must be pronounced a failure and allowed to become inert when the supply sent to it is exhausted; but such a state of things should not be assumed to exist without a full and fair trial. It is not thought expedient to supply currency chests with notes of value higher than R100.

coin or notes applied for are in the chest; but notes which are soiled or worn or notes of other circles, should not be re-issued from a currency chest.

Custody of Coin and Notes.

627. A separate chest must be set aside for the Currency Department funds, the notes being placed in a tin box within it. The whole must be kept entirely distinct from the treasury balance.

This chest should always contain the same total amount. Coin may be taken out and notes deposited, or *vice versâ*, or one description of notes or coin may be exchanged for another; but, except under special orders of the Head or Deputy Commissioner of Paper Currency, the total amount in the chest must never be altered.

One key of the chest must be kept by the Collector or some other gazetted officer who is not in personal charge of the treasury balance.

Rules for Management.

628. It is not intended that the chest should be opened daily; once a week or even once a month, may probably suffice. The ordinary exchanges with the public should be made by the treasury; the currency chest being used as a reserve when the proportion of notes or coin in the treasury becomes inconveniently large. If the chest can give no assistance, the facilities afforded to the public must be stopped; *e.g.*, if notes accumulate and the whole balance in the chest consists of notes, no more must be cashed for the public until the stock has decreased. On no account must any risk be run of inconvenience to the treasury.

629. The notes issued from each agency will be distinguished by a small stamp impressed at the circle office, showing the number assigned to the agency; and it is of the first importance that such notes should never (save in very exceptional circumstances) be refused encashment at the office where they were issued. Hence, if it is seen that notes from a distance are being brought in such quantities as to absorb the whole amount of the coin available, the Treasury Officer should take care to cash at the currency chest such an amount of the notes held in his treasury balance as will liberate an amount of coin sufficient to meet these local notes tendered for exchange. Such necessity should at once be reported to the head office of the circle.

630. The currency chest book (Form 84), or a duplicate of it, should be kept in the chest, and the balance proved and signed at every transaction. A slip in the same form, signed by the treasurer and officer holding the second key, must be sent to the head office of the circle whenever the chest is opened; no further accounts are necessary. Any transactions in notes of foreign circles should be entered in *red* ink, and on the reverse of the slip should be shown details of the circles to which they belong, for which purpose a form is provided on the reverse of the slip.

631. Copper coin must never be deposited in the chest, as the law does not admit of its being held as currency reserve, but a reasonable portion of the reserve may be kept in the form of small silver coin.

632. The exchanges with the chest should be always in even hundreds of rupees, and transactions should, if possible, be avoided in the last few days of

the month, so that the correct closing monthly balance may always be known at the head office. If important exchanges take place too late for the slip to reach the head office by post, the transaction should be telegraphed shortly (*e.g.*, "Currency Agent, to Currency Commissioner. Withdrawn R30,000 deposited 300 notes for 100").

633. The currency chest balance should be verified monthly like the treasury balance, except when it is deposited with a branch of a presidency bank, in which case the balance need be verified only on March 31st and September 30th.

Exchanges of Coin with Treasury.

634. When the Treasury Officer receives a special order from the Accountant-General or Commissioner of Currency to pay over a sum of money, in coin, into the currency chest, he will enter it in his cash book as a remittance to currency with reference to the order received; and will show it as a deposit of coin in the currency chest book. Similar entries will be made when coin is ordered to be transferred from currency to treasury.

1. Transactions of this kind are always ordered in pairs—that is, an order to Treasury Officer A., to transfer money from currency to treasury, can never issue until the Accountant-General or Commissioner of Currency has ascertained that Treasury Officer B. has made a corresponding payment from his treasury into currency. The Accountant-General will see that the two cross-transactions are taken against each other, both in the Provincial and in the Currency Accounts.

635. A currency chest may be temporarily established at a treasury where none has hitherto existed, by an order issued under Art. 634 to transfer coin from treasury to currency. In such case the coin must be held quite separate from the treasury balance, under Art. 627; a currency chest book must be opened, a slip sent to the head office of the circle, and a verification of the balance made and reported under Art. 633. Except with the permission of the Commissioner or Deputy Commissioner of the circle, exchanges of coin for notes may not be made at temporary currency chests opened under the last rule.

Responsibility.

636. It must be remembered that coin held in a currency chest is part of the reserve maintained under Act III of 1871, against the currency circulation; it must be kept quite separate from the treasury balance and treasury accounts, and must not on any account be touched except in conformity with these rules.

Chapter 31.—Resource and Remittance.

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Supply of Funds.

637. It is the duty of the Accountant-General to keep all his treasuries adequately supplied with all kinds of coin, but otherwise to bring together any surplus balances at convenient and accessible points; and it is the duty of the district officer, while leaving at his sub-treasuries the smallest sum necessary for their current expenditure, to see that each has a sufficient supply of copper and small silver to answer all demands for change.

Resource Estimate.

638. To enable the Accountant-General to keep the treasuries in funds, an estimate will be submitted to him by each Treasury Officer, at the beginning of each month, of the balances, receipts, and expenditure of that and two succeeding months. This resource estimate is prepared on printed forms supplied by the Accountant-General, and should be despatched not later than the 3rd of each month, but should bear the date of actual despatch. It will open with the cash balance as reported in the cash balance report for the last day of the preceding month, but in round hundreds of rupees; and will show, in round hundreds also, the receipts and charges for each head which has a separate register, and of which, therefore, the Treasury Officer has full information, exhibiting all other receipts and all other charges in a single lump sum. It will be found that foolscap paper is quite large enough for the return so reduced.

(*a*) Sums are shown in round hundreds by the omission of amounts under rupees fifty, and the exhibition of fifty rupees and upwards as one hundred.

(*b*) The closing lines on the receipt side will show total receipts, probable closing deficiency, and grand total; on the charge side, total payments, probable closing cash balance, and grand total.

(*c*) The grand totals in the pair of columns belonging to each month must, of course, agree.

(*d*) The heads represented by separate entries on the receipt side will ordinarily be—Land Revenue, Forest, Excise, Assessed Taxes, Provincial Rates, Customs, Salt, Stamps, Post Office, Law and Justice, Other Civil Receipts; of these, a total should be made, and after it will appear the debt heads, *viz.*, Deposits of all kinds including Savings Bank, Supply Bills (both local and foreign), Transfer Receipts, Cash Remittances (including any remittance from a small-coin depôt in another province), Departmental Remittances (that is, Public Works,

Forest, Military, and Telegraph Departments), Customs and Salt Remittances; thus, there will be on the receipt side at most twenty lines, whereas a page of foolscap can spare, in addition to the necessary space for headings, &c., nine inches; on the charge side, subject to local requirements, there need be before the debt heads only one line for total civil charges, but it will be necessary to add afterwards one for payments on account of Guaranteed Railways without distinction of capital and revenue.

(*e*) No provision should be made for a remittance either in cash or by means of supply bills (whether to draw away a surplus or to supply a deficit) that can only follow special orders of the account office not yet received. The estimate of cash remittances should be supported by a list, on the face or back of the estimate, detailing the treasuries to or from which they are expected.

(*f*) On the reverse should be detailed any important and exceptional receipt or charge which may be expected; but here also no remittances should be entered which have not been provided for in the body of the estimate; thus, no mention will be made of a remittance expected only on the ground of the necessity of increasing, or desirability of reducing the closing cash balance of any month; but only of such as have been actually ordered, or will be made under standing orders.

(*g*) It may be convenient to provide on the left of each page a column for the actual figure for the past month, and in this case notes should be added on the reverse explaining any very material difference between the actuals and the anticipation of the last-preceding estimate; the estimate, however, must on no account be delayed for the insertion of these actual figures.

Classification of Remittances.

639. Cash Remittances are of the following kinds:—

(1) Money (*i.e.*, specie, or copper coin, or notes) is sent from Treasury (or Coin Depôt) A. to Treasury (or Coin Depôt) B.

(2) A payment is made at Treasury A. to a Bank in consideration of an equal amount being received by Treasury B. from the same Bank or a branch thereof.

(3) A payment is made at Treasury A. to the Currency Department in consideration of an equal amount being received by Treasury B. from the Currency Department.

If Treasury A. and Treasury B. are in the same province, the remittance is a "Local Cash Remittance;" if they are in different provinces, the remittance is a "Foreign Cash Remittance."

1. Remittances between Bengal Treasuries and the Reserve Treasury, Calcutta, are to reckon as Local Remittances, and not as Foreign.

2. Remittances of bad coin to the Mint should only be made under orders of the Accountant-General. They should ordinarily be despatched under his orders as Local Remittances to some central treasury within the same province, where they can be dealt with in larger quantities.

640. When an Accountant-General orders a remittance of the second or third kind above mentioned (*i.e.*, to or from a Bank or the Currency Department), he will always mention whether the remittance is "local" or "foreign." In the case of remittances of the first kind, the name of the other treasury involved gives the requisite information.

Remittance Orders.

641. Remittances of cash or notes to or from a treasury are made only on orders (either standing orders or special orders) of the Accountant-General.

1. Orders for cash remittances may conveniently be issued on a counterfoil form. The receiving office, immediately on arrival of the remittance, should forward its portion of the order to the Accountant-General, with note of the date of receipt and certificate that credit has been given in the cash book, subject to any re-adjustment which may be found necessary on detailed examination (See Art. 663)

642. Immediately on receipt of a remittance order from the Accountant-General, the police department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort, which it will supply according to the scale laid down by the local Government. Any officers on the line of march from whom assistance may be required should be advised by the despatching office, which should also warn the receiving office of the exact date of expected arrival, in order that any necessary arrangements may be made, such as provision of carts, or a guard of sufficient strength for treasure arriving by rail.

1. Care should be taken to avoid making a remittance at such time that it would be in transit at the end of the month, or that it would reach its destination on a Sunday or other authorized holiday.

Specie Remittances.

Packing.

643. Treasure should be packed for remittance in stout bags, tied and sealed after a slip of paper has been placed in each, naming the treasury at which it was packed, the tale and description of the contents, and the name of the person who counted the contents; the Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

644. For journey by road the bags may be packed in treasure tumbrils, or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer; for journeys by rail or boat, and also (if convenient) for journeys by road they should be packed in stout boxes capable of containing ₹4,000 to ₹6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be riveted or nailed together where they cross; every box should bear the name of the despatching treasury cut into, or painted on it with a number.

1. The irregularly-grained parts of a plank of wood are not suitable for boxes; it is found that they often give way under the severe strain which treasure boxes undergo in a road journey.

645. For military expeditions the treasury bags should be packed in deal-wood boxes of the standard pattern, of which a specimen has been furnished to the Currency Offices.

646. To each box designed for river conveyance or to cross any unfordable stream by a ferry, should be fastened a buoy, formed most easily of a piece of unsplit bamboo; the rope of the buoy should be at least ten yards long, and the police officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, knotted or entangled in any way. When treasure is sent by a sea-going vessel the despatching officer should remove the buoys after the boxes are shipped, and the receiving officer is responsible for attaching buoys when landing the treasure; if he is not also the Treasury Officer, he should obtain the buoys from that officer.

Invoices.

647. Invoices will be prepared in triplicate, and will state the marks on every tumbril or chest, the number and contents of each, and the marks, gross weight and contents of every box; one copy should be retained, another should be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer.

648. Remittances intended for the General Treasury, Calcutta, should be despatched, not to the Bank of Bengal but to the Reserve Treasury at No. 1, Dalhousie Square. The Comptroller, India Treasuries, should be advised by the Accountant-General of any remittance he may be ordering to that treasury.

The advice to the Comptroller, India Treasuries, need not be furnished by the Accountant-General, Bengal, or by the treasuries in that province.

649. Remittances intended for the reserve treasury at Madras or Bombay should be despatched to the address of the officer in charge of the branch reserve treasury, and the Accountant-General, Madras (or Bombay), should be advised by the Treasury Officer of the despatch of each remittance.

1. The addresses to which the remittances and invoices should be sent are—
At Calcutta.—The officer in charge, Reserve Treasury, No. 1, Dalhousie Square.
At Madras and Bombay.—The officer in charge, Branch Reserve Treasury, Currency Office.

Escort Officer's Duties.

650. The escort officer will count the bags as they are being stowed in tumbrils or chests, or will see the boxes weighed. He will sign the receipt at the foot of each copy of the invoice as responsible for " bags packed in tumbrils, *or* boxes of marks and weights detailed above, said to contain coin to the value of ₹ ;" the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of the bags or boxes which he has received, in the vernacular, on the copy of the invoice to be retained by the Treasury Officer.

651. When the escort officer is relieved in the course of the journey, he will obtain a receipt for " tumbrils in good order said to contain coin to the value of ₹ in bags," *or* for " boxes, iron-hooped and in good order, said to contain coin to the value of ₹ ." When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for " bags said to contain coin to the value of ₹ ," *or* for " boxes of marks and weights detailed in the invoice said to contain coin to the value of ₹ ." If any box be short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer, otherwise he should be allowed to return at once.

Potdars.

652. Treasurers may send potdars in charge of specie remittances at the expense of Government, who will remain in charge while the treasure is being examined, and will take back the locks, and, if convenient, the bags. If the guard be returning to the station of original despatch, tumbrils of chests should be sent back under its charge; otherwise, they should wait for the potdar.

1. Expense for extra potdars for remittances within a district is inadmissible, but, for remittances between districts and provinces, the amount of expenses actually incurred may be allowed, only so that they shall not for each potdar exceed 8 annas per diem, 3rd class railway fare and carriage or cart hire when absolutely necessary. The countersigning authority may be fixed by the Local Government at its discretion.

2. In cases of heavy remittances, the Head Commissioner of the Department of Issue of Paper Currency, or the Comptroller-General, has power to sanction the deputation of one or more clerks in addition to the usual escort of potdars, and when the remittance amounts to

20 lakhs or more, is authorized to grant, for the necessary period of their absence, an allowance of R2-8 a day to each clerk, and 4 annas a day to each peon, who may be sent in charge of such remittance, and, in special cases where the remittance is below 20 lakhs, an allowance not exceeding 4 annas a day or 50 per cent. of their salaries, to any officer in inferior service.

653. If any chest, tumbril, or wagon, be secured by double locks, one key should be held by the potdar, and the other by the escort officer; if there be only one lock, the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a break-down, when the treasure must be moved to another chest or wagon in his presence.

Railway arrangements.

654. Additional rules regarding the arrangements to be made in the case of remittances by railway will be found in Arts. 665 to 674.

Weight of Coins.

655. Some notes on the weight of coins may be useful for guidance in making remittances.

(*a*) A lakh of full-weight rupees weighs net 31¼ maunds, and, packed for remittance, possibly a little less than 35 maunds. When there is a minimum rate of charge, a calculation on this basis will enable the officer concerned so to arrange that the full weight for the minimum charge be made up.

(*b*) Copper coin of the nominal value of R2-4 weighs one seer; of coin packed for remittance, one maund is found to contain the value of R82. When comparing the cost of remitting copper by sea and by land, pains should be taken to ascertain how freight will really be calculated. One line of steamers charges by the ton of 10 hundredweight, whereas another works by the ton of 20 hundredweight (27⅞ maunds).

Remittances of Currency Notes.

Whole Notes.

656. When it is possible to send whole notes along with a specie remittance, or when notes not yet cut, to a considerable value, are being despatched between stations on the line of railway, or along a road on which means of rapid transit are available, they should be placed flat between boards, wrapped in paper, folded in waxcloth and then carefully sealed. This parcel should be placed in a small wooden box, which should be securely fastened and sealed, and so secured, should be made over to the guard furnished by the District Superintendent of Police under the regulations of his own department. Whole notes should never be remitted by post.

1. If a packet of this kind be consigned to a treasury merely for despatch, along with some other remittance, to another treasury, the receiving treasury should give a receipt for a "sealed packet in good order said to contain Rupees————in notes," and should take a similar receipt from the escort officer when he forwards it. Meantime, the packet should remain under joint keys.

Cut Notes.

657. A small remittance, however, or one of notes already cut, may be sent by post. After completion of the invoices (Art. 659) the notes should be cut in half, the left-hand halves packed in paper and waxcloth, sealed, and des-

patched with the invoice by parcel post. The right-hand halves should be similarly packed at the same time and kept under double locks till receipt of acknowledgment of the left halves, when the packet containing the right-hand halves should also be despatched by parcel post.

Packing.

658. In packing parcels of notes for remittance from one treasury to another, great care must be taken. Those of each denomination must be arranged in order of series and number, and, when a large supply of any denomination is being sent, they should be stitched by one edge into books of 100. Notes of different circles should be put up in separate bundles. The bundles should then be bound together in parcels as large as is consistent with the Post Office Regulations (7,000 half-notes can easily go in one parcel), and a copy of the invoice, omitting the series and number of the notes, must be packed up with each parcel. (See next rule.)

1. If the remittance is made to the reserve treasury in Calcutta, or to the branch reserve treasuries in Madras and Bombay, the name of the treasury and the date of the invoice should be stamped on the back of each note.

Invoices.

659. The invoice (Form 85) should set forth the detail of series and number under each denomination and circle, and should bear at foot a certificate from the Treasury Officer that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice. The original invoice should be sent by post to the Treasury Officer to whom the notes are consigned, a copy being kept for record. Both original and copy should be signed by the police officer to whose care the parcel is entrusted, when notes are sent under charge of a guard; but the police officer has not to count the notes, and his signature is only a receipt for a packet *said to contain* certain notes.

1. Another [partial] copy of the invoice is included in the parcel. (See last rule.)
2. In invoicing the second halves of notes of which the first halves have already been acknowledged, the detail of number and series need not be filled in; a reference to the former invoice will be sufficient.

Entry in Cash Book.

660. A remittance, as soon as it is despatched from or paid out of a treasury, will be charged off in the cash book,—the words "Local Cash Remittances" or "Foreign Cash Remittances" being the first words of the entry. Similarly, upon receipt, the whole invoiced amount (see Art. 663) will be credited in the cash book, the same heading being employed.

Notes will be charged off on despatch of the second halves, and credited on receipt of the second halves.

Advice to Accountant-General.

661. Except in the case of surplus notes remitted away under standing orders (for which seenext rule), the Treasury Officer will advise the Accountant-General of every despatch or receipt of a remittance on the same day on which he charges it off, or brings it on, his cash book.

If he is at or near a telegraph station, he will telegraph :—

"$\frac{\text{Foreign}}{\text{Local}}$ Remittance $\frac{\text{Received}}{\text{Despatched}}$ (*amount*) { *Name of Treasury or "Bank," or "Currency."* } (*date in words*)."

(*E.g.*, "Foreign Remittance received one lakh Benares twenty-seventh.")

Otherwise, he will post the information in the following form :—

"Undersigned advises $\frac{\text{Receipt}}{\text{Despatch}}$ of a $\frac{\text{Foreign}}{\text{Local}}$ Remittance of (*amount*) $\frac{\text{from}}{\text{to}}$ (*name of Treasury*), which he has $\frac{\text{credited}}{\text{debited}}$ under date the "

—this advice being sent in addition to any required endorsement on the remittance order.

1. Telegrams should only be used where a saving of time will result; where, therefore, a letter can be sent so as to reach the Accountant-General within twenty-four hours, the report should be by post.

Surplus Note Remittances.

662. Standing orders for the remittance of surplus notes must be complied with in the first week of every month; that is, the first halves of the notes must be despatched within the first week, so that the remittance may be completed and adjusted within the month. If, for any reason, the despatch is too long delayed, it must be held over till the following month; unless, of course, the Accountant General meantime send a remittance order, in which case it ceases to be a remittance "under standing orders."

In this case the advice to Accountant-General will always be sent by post, and will give detail of denomination and value. The advice must specify that the remittance is of "Surplus notes," and the receiving treasury must also be informed, in order that it may similarly advise the receipt of the remittance as "Surplus notes."

1. In the North-Western Provinces and Punjab, treasuries send their excess of foreign or other notes to the Allahabad or Lahore Treasury, from which they are passed on as soon as convenient to the local Currency Offices, for encashment.

Receipt of Remittance.

663. (*a*) Immediately on the arrival of a remittance of specie, credit for the invoiced amount should be given in the cash book, and advice (as prescribed in Art. 661) sent to the Accountant-General, the place whence the remittance is received being entered in the cash book, with the same specification as is prescribed for the advice. If the remittance be from a mint or treasury, or small coin depôt or sub-depôt, in another province, the receiving Treasury Officer will still send the advice to the Accountant-General of his own province. A copy of the receipt given to the escort officer will be sent by post on the same day to the despatching treasury.

(*b*) The remittance must then be examined in detail, and when the detailed examination is complete, a formal receipt will be sent to the despatching officer. If the examination be not complete before the despatch of the cash balance report, note should be made thereon that the remittance is not yet examined.

(*c*) Uncurrent coin found in the detailed examination of a remittance should be dealt with under the rules in Chapter 29.

(*d*) A remittance of notes is not to be credited till the second halves are received; in this case detailed examination should involve no delay, and the

formal receipt can be sent at the time of crediting the amount. The arrival of a parcel of notes or half-notes must always be acknowledged by return of post.

1. Half-notes should be kept under double locks.

(*e*) All contingent charges incurred at the receiving station, such as cooly, cart or boat hire, should be paid by the receiving officer and charged finally in his accounts. The remitting treasury should refuse to pay such charges. The personal allowances of the men in charge of a remittance should, however, be always paid by the remitting treasury, small advances being made by the receiving treasury in case of necessity, and advised to the former to be adjusted on the return of the men to their own station.

664. If any deficiency is found in the detailed examination, and is not immediately recovered from the potdar in charge, it is to be charged in the cash book as an "Advance Recoverable;" and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury.

1. Every deficiency discovered during the examination must be specially reported in writing to the receiving Treasury Officer, the slip mentioned in Art. 643 being tacked to the report. If there is a potdar in charge, the report and the slip attached will be delivered to him on his making good the deficiency. If there is no potdar in charge, the report must state the name and rank of the officer who personally supervised the examination, and must be enclosed, together with the attached slip, in the report to be made immediately on the close of the examination (or, if it is a prolonged one at the close of each day of it) to the remitting Treasury Officer. The object of this rule is to enable the treasurer of the remitting treasury, for his own purposes, to fix responsibility for the deficiency which he is obliged to make good.

If any bag is received without an enclosed slip, and is in any way short or deficient, an immediate special report should be sent to the remitting Treasury Officer.

2. No time should be lost in examining a specie remittance, both in order to set the potdar at liberty (and so reduce the cost of remittance), and also in order that any deficiency may be recovered from the remitting treasurer. To expedite the examination, an extra potdar or potdars may be engaged when the ordinary establishment of the treasury is unable to do the work promptly. None should be engaged without the sanction in writing of the District Officer, or should he be absent, the next senior officer, and the maximum should be one extra man for one day for every 10,000 of rupees to be examined after, say, the first ₹15,000. The above order regarding the engagement of extra potdars may be applied to the case of large remittances in copper, and when actually necessary, to those in small silver coin, &c., though the latter are not usually remitted in large quantities. But when extra men are employed, the ordinary treasury establishment should still be required to examine as much as one man can do in a day and a half. The minimum amount of coin of each denomination which one man should examine in a day is as follows:—

	R
New ½ rupees of the value of	50,000
Old ½ " " "	5,000
New ¼ " " "	24,000
Old ¼ " " "	2,500
New ⅛ " " "	7,000
Old ⅛ " " "	1,250
New double or single pice in Mint boxes of the value of	1,000
Old double pice of the value of	600
Old single pice of the value of	500
New ½ pice in Mint boxes of the value of	500
Old ½ pice of the value of	250
New pie-pieces in Mint boxes of the value of	200
Old pie-pieces of the value of	150

When new copper coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination should be immediately reported and the printed slip of contents should be forwarded to the Mint Master concerned. The report should state the number of the box in which the excess or deficiency was found and the condition of the boxes on delivery.

Additional Rules for Remittances by Railway.

Previous Notice to Railway Companies.

665. When large remittances of not less than 20 lakhs are made at one time, notice should be given some time beforehand to the railway authorities at the station of despatch in order that wagons of convenient sizes may be brought together.

Loading.

666. When Government treasure is loaded for despatch by rail, the doors on one side of the wagons should, if possible, be secured from the inside, and all doors that can be opened from the outside should be secured by good padlocks.

1. It is the duty of the remitting treasury or currency officer to supply the padlocks, and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officer should also take the receipt of the escort officer for the padlocks. If the escort is returning the receiving officer should return the padlocks through the officer in charge of the escort; otherwise a receipt should be given to the Police and the locks returned, as soon as possible, by parcel post or by rail.

2. Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

667. The Treasury (or Currency) Officer will superintend, personally or by substitute, the loading of the vans, jointly with the police officer who is to travel in charge, and will hand to him a paper of instructions (see Appendix J) and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

Strength of Escort.

668. The escort accompanying the treasure to the station, and protecting the loading, should be of the strength which may be fixed by the Local Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey it should be protected by a guard of reduced strength accommodated in an adjoining brake-van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van; neither door of the compartment occupied by the escort should be locked. The strength of this escort also should be fixed by the Local Government; there should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train by reason of heated axles, or for other cause, the station master, or the guard in charge of the train, will warn the police guard in the charge of the treasure, in order that the necessary arrangements may be made to guard the treasure.

Reliefs.

669. As the rules for the guidance of the guard (see Appendix J) require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

670. Arrangements for the relief of the guard will be made by the police department. The officer in charge when starting with the remittance will telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of fares, &c.

671. The railway fares will be paid in cash, for which purpose the police or other officer may obtain from the treasury a sufficient amount as an advance (see Art. 137 (*e*)), to be accounted for afterwards. A requisition should be made on the railway authorities in the following form:—

Requisition for carriage of specie.

To the Station Master, *Burdwan.*

Conveyance by railway to *Delhi* is required for treasure to the value of lakhs of rupees loaded for *Delhi* and contained in wagons.

And the station master will give the guard a paper notifying that it is in charge of treasure loaded in so many wagons.

1. The last-named requisition must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided—*vide* Art. 665.

2. In the Madras Presidency payment is made by credit notes.

3. Treasure should always be booked through to the final station, and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations.

672. The Government of India in the Public Works Department have, under date the 20th January 1879, decided that the following rules for the free conveyance of escorts accompanying specie sent by rail, which have been adopted on the guaranteed railways except the Madras railway, shall be introduced on all State railways in India:

One man, when the consignment is from 2 to less than 5 tons; two men, when it is from 5 to less than 10 tons; and four men, when it is 10 tons or over. When the consignment amounts to ₹20 lakhs or more (23 tons or more), a guard of four men to be allowed with return passage free of extra charge.

Copper Remittances.

673. A remittance of copper should be packed in bags enclosed in boxes of size similar to those prescribed for silver, and loaded in the same manner. The minimum strength for the guard should be that already laid down, but one man for each wagon will suffice if there be several wagons; in all other respects the procedure will be the same.

Note Remittance.

674. A guard travelling in charge of currency notes should have the box in the same carriage, and should sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged.

Additional rules for remittances by steamer.

675. It has been arranged with the Agents of the British India Steam Navigation Company that when remittances of coin are made by their steamers, the bill for freight will be presented to and paid by

the Accountant-General, Bengal,
" " " Madras,
" " " Bombay,
the Comptroller, Rangoon,

according as the port to which the remittance was consigned is within the province of Bengal, Madras, Bombay, or Burma.

This arrangement applies to currency as well as to treasury remittances.

1. In shipping currency notes, the *value* should not be entered in the bill of lading, but only the number of pieces.

676. In the case of River Steamers, freight should be paid to the Companies at Calcutta by the Accountant-General, Bengal; and in order that this may be done, the receiving Treasury Officer will give the Company's Agent a certificate that he received on (date) a remittance of (kind) amounting to (amount) from (place), and that the charges for freight of the said remittance have not been paid. In cases of remittances between treasuries in Assam, the Accountant-General, Bengal, will debit the payment to Assam, in order that the charge may be compared with the local record of the remittance. In Burma all payments will be made by the Comptroller.

677. Consignments of treasure should be taken delivery of immediately on arrival at a station; otherwise the treasure will be carried on to the next station, at the risk and expense of the consignee.

Chapter 32.—Special rules for Treasuries banking with a Branch of a Presidency Bank.

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678. The following rules for the guidance of Collectors and Treasury Officers and of the Agents and Accountants at the branches of the Presidency Banks in conducting the business of the Government treasuries banking with such branches, include information on most points likely to arise; but in cases of doubt, and as a general rule, the usage hitherto observed at the local treasury will be followed. The term "Collector" includes the officer in charge of the treasury, by whatever designation he may be called.

Accounts.

679. The books and accounts to be kept will consist of—

A scroll cash book, being the primary record.
A daily state, made up for despatch to the Collector.
An account in the general ledger, in the name of the Government of India.
A pass book, to be daily forwarded to and returned by the Collector.

680. In the scroll cash book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book, and, except in the Madras Presidency, the total of each side will form the daily entries in the general ledger.

Daily Returns.

681. In the daily state such payments and receipts will be classified as may be directed by the Accountant-General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasuries. The daily states will be written up every day and closed in the usual manner, by showing the balance of the previous and of the current day; and the agent, having satisfied himself as to their being correct, will docket and forward them, with all the appertaining vouchers, to the Collector, on the morning following the date to which they refer. Except in the Madras Presidency the net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily state will show only the amount paid after deduction, and not the gross amount of the demand.

1. It is of importance that these documents be secured in a locked box when sent by the agent to the Collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Collector.

682. Care will be taken that vouchers sent to the Collector are conspicuously marked by the agent with the word *Paid*. Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

683 The pass book will be written up and forwarded with the daily state the entries being counterparts of those in the treasury account in the genera ledger and being certified by the initials of the agent or accountant. The Collector after examination of the vouchers will, if he finds the documents correct, attach his initials to the entries on both sides and return the pass book to the Bank, ~~after having taken copy of it in a register maintained for the purpose in his own office.~~

Revenue Receipts.

684. Any one who has money to pay on account of Government will tender the amount at the office of the Collector, accompanied by a chalan, or memorandum of particulars in duplicate (which, if necessary, will be prepared in the office). The officer entrusted with the duty of examining the chalans will, after examination, enter the chalan in the appropriate register of chalans issued (see Art. 705), and will write on both original and duplicate the word "correct;" he will then affix his initials to the chalan with the date, specify the head of account, and return original and duplicate to the payer, who will proceed with them to the Bank. There the money will be received and credited to the proper head of account, and an acknowledgment granted to the payer on the original chalan, the duplicate being retained by the Bank and forwarded to the Collector with the daily account. Chalans are valid only for such time, not exceeding ten days, as may be fixed by the Collector; if they are presented after the allotted time, ~~payment will be refused~~ by the Bank until they are re-validated by the Collector.

Receipts of Public Officers.

685. Cash receipts and deposits of the Departments named below will be received at the Bank in accordance with the special rules specified against each :—

Forest	Articles 441—443
Public Works	„ 461 and 464 (*a*) and 466
Military	„ 469—475 and 491
Postal	Article 507.

Forms will be supplied to the Bank by the Collector.

Any monthly comparison of receipts between the Departmental and Treasury Officers will be certified by the Treasury Officer under Art. 706.

686. In the case of all other Departments, fines, forfeitures and other miscellaneous receipts of public officers, will be forwarded by them daily to the Bank with a chalan in duplicate, describing the several items and the heads under which they should appear in the accounts. One copy of the chalan will, as directed in the last rule, be retained by the Bank and forwarded with the accounts of the day to the Collector, and the other returned, receipted, to the public officer for record in his office.

1. The original chalan may be in the form of a book sent daily for signature.

Deposit and Local Fund Receipts.

687. The detailed account of local funds and registers of deposits are in the Collector's, Magistrate's, and Judge's offices, the Bank only receiving the amounts tendered in accordance with Art. 684, and crediting them under their proper designation.

Issue of Supply Bills.

688. Intimation will be given to the Bank by the Collector, daily or weekly as may be necessary, of the amount for which, and the rates at which, bills may be granted. The Bank will receive sums tendered for bills and grant acknowledgments for the same, on presentation of which to the Collector he will issue the bills.

1. A supply bill is identical in form with an ordinary bill of exchange or draft, and is governed by the laws generally applicable to such instruments.

Issue of Remittance Transfer Reciepts.

689. Remittance transfer receipts will be issued by the Bank in accordance with the rules in Arts. 139(2), 142, 143, 371—379, 385 and 386. In any case of doubt, the agent will take the Collector's orders.

An agent has the same authority to cancel, exchange, and issue duplicates of remittance transfer receipts, which is exercised by a Treasury Officer, and should follow the same rules (Arts. 145—148 and 398—402).

Civil Charges.

690. All charges for salaries, establishments, and contingent expenses of officers of the civil establishments,—that is, Judical, Revenue, Medical, Education, Police, &c.,—will be presented to the Collector in the first instance for examination. The Collector, if he approves and passes the charge, will enface on the bill an order to pay a specified amount, which order will be recorded in a register of payment orders issued, and will be numbered, dated, and signed. The bill will then be returned to the person presenting it, and will be paid at the Bank in accordance with the Collector's order, the Bank being responsible only for strict adherence to this order and for obtaining upon the bill a proper discharge from the payee. This discharge must be in addition to the signature at foot of the bill.

Payment orders are valid only for a time, not exceeding ten days, fixed by the Collector; if presented after the allotted time they will be refused payment by the Bank, until re-validated by the Collector.

1. A bill for postage and telegraph charges paid in conducting the business of the Government treasury should be submitted monthly to the Collector, duly certified by the agent of the branch bank, and when it is passed, the amount should be debited in account.

. At provincial capitals civil charges may be drawn on cheques issued by the Accountant-General or Comptroller in favour of the payee.

Departmental Payments.

692. (*a*) The rules regarding the issue of letters of credit and payments

against them in the case of each of the following Departments, are contained in the rules specified against them :—

Forest	Articles	445—447
Public Works	„	449—453
Military	„	477—480 (*a*) and 482 to 485 and 487.
Postal	„	511—517.
Telegraph	„	536—540

(*b*) Letters of credit, issued under the rules, may be acted on without further authority, the agent observing the prescribed limitations.

(*c*) In cases not covered by letters of credit, the agent will act only on payment orders signed by the Collector.

Note.—Where funds under a letter of credit are required only at head-quarters, the original letter of credit may be passed on by the Treasury Officer to the Bank Agent ; but if funds are required both at the head-quarters and at a sub-treasury, the Treasury Officer will retain the letter of credit and will advise the Bank of the amount to be drawn against at head-quarters.

Refunds.

693. Refunds of revenue, fines, &c., will be made by the Bank on bills bearing a payment order signed by the Collector, as in Art. 690.

Discount on sale of Postage and other Stamps.

694. Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account under Art. 684, the receipted chalan being the payer's authority for receipt of the stamps from the Collector.

Interest on Public Debt.

695. Government promissory notes, on which interest may be due, will be presented to the Collector of the district, who, having made the necessary examination and record under Chapter 13 of this Code, will give the holder an order on the Bank in the following form :—

PAY TO_____

Rupees_____, being interest for_____half-year at_____per cent. due on Government Promissory Note No._____ of_____for Rupees_____

Collector.

Deposit Re-payments.

696. Repayments of deposits standing at credit of individuals in the Collector's or Magistrate's or Judge's accounts, will be made on the order of the officer on whose registers they are, and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must therefore apply to the officer who received them, who, after examining the check register and making the necessary record, will give the applicant an order for payment at the Bank. A Magistrate's or Judge's order must be taken to the Collector

for countersignature before being presented at the Bank, unless the Bank keeps a personal ledger account for the deposits of each Court.

Each Court should duly intimate from time to time to the Bank the amount of lapsed deposits to be deducted from the Personal Ledger Pass Book.

Post Office deposits will be refunded on the presentation of a similar order countersigned by the Post Master General or a Chief Inspector.

Bill Payments.

697. Supply bills and remittance transfer receipts drawn upon the treasury are advised to the Collector, who passes on the advice to the agent. The advice lists shall be kept carefully under lock and key and should be bound up together at the end of the year. The bills may be paid on presentation and *without further special authorization*, in accordance with the rules in Chapter 21, Arts. 390—393 and 397, so far as applicable, provided that they are presented before the end of the third account year after that in which they were issued.

Remittance of Coin.

698. Remittances from Branch Banks are made under the orders of the Collector on receipt of instructions from the Accountant-General or in accordance with standing orders. The rules regarding packing and despatch of remittances in Arts. 643 to 649, 652, and 656 to 659, should be observed by the Branch Banks; but in the absence of special arrangements to the contrary made with the Agent, the Collector should arrange for the actual conveyance and escorting of the remittances.

699. The following rules are to be observed in the testing of remittances of coin made to agents of the Bank from Government treasuries. They should be fully explained to the potdars in charge of every remittance made to the Bank.

(*a*) Weighment of boxes must be made, when practicable, on receipt of a remittance from a mofussil treasury. The result of this weighment must be entered on the receipt given to the officer or potdar delivering over the remittance.

(*b*) All treasure remittances from the mofussil will be examined in a room separate from the general business, or if a separate room cannot be made available, some distance apart from the general business.

(*c*) The contents of each bag are to be emptied into another and passed through the scales.

(*d*) Mofussil potdars must see that the index of the scales be steady before the contents be thrown out.

(*e*) The treasure is then to be secured in separate chests and kept distinct from other treasure, under the joint keys of the Bank's agent and of the mofussil treasurer's agent, until regularly examined and brought to account.

(*f*) Nothing must intervene between the mofussil treasurer's agent and the Banks' examining potdars, so that an uninterrupted view may be obtained by the mofussil agent of the examination of the treasure in his presence. The mofussil treasurer's agent should sit within the railed enclosure along with the Bank's examining potdars.

(*g*) Upon completion of examination of a remittance, light coins should be weighed against full-weight coins, and a certificate of the result granted on the spot to the mofussil treasurer's potdar.

(*h*) Weighing and examining a remittance must be conducted separately, not simultaneously; the one must be completed before the other be commenced, unless when two potdars are deputed to represent a treasury.

(*i*) If the work of weighing or examining be not finished within the day, all bags not finally taken over by the Bank will be placed in chests under double keys, the one to be retained by the mofussil treasurer's agent, the other by the Bank's authorities.

(*j*) The Bank potdars who commence weighing and examining a mofussil remittance must continue at the same duty until completion of the examination of the remittance, or such portion of it as has been taken over for examination; their places must not be filled by others unless through unavoidable sickness.

(*k*) When a remittance is not accompanied by a potdar, the examination will be proceeded with by the Bank's officers in usual course. But the Bank agent is entitled to request the Collector to depute a clerk to be present at the examination, and to see that it is carried out by the Bank with sufficient precautions.

(*l*) The mofussil potdars, or agents, must, before finally leaving the Bank, sign, in a book kept for the purpose, a memorandum of the uncurrent and spurious coins, and of any deficiency found after examination of their respective remittances.

(*m*) Should mofussil potdars or agents find any of the above rules not complied with, or should impediments of any kind be placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or potdars, they are immediately to report the same to the Bank's agent.

Miscellaneous.

700. The rules regarding receipt and issue of coin and currency notes as far as they concern the Bank Agents will be found in Arts. 566 to 598 of Chapter 29 and Arts. 606, 607, 610, 616 (1) and (2), 619 and 625 of Chapter 30.

The Agent is required to send to the Accountant-General, at the close of each quarter, a report of the foreign circle notes received from the public during the quarter in payment of Government dues.

701. The following annual returns will be sent by each Agent to the Accountant-General:—

(1) Before 10th January, a statement of the value of each denomination of currency notes held by him on December 31st.

(2) Before 10th April, a statement showing the balance at credit of each Government officer on 31st March, who in his public capacity has a separate account. This should include the accounts, if any, of Military and Public Works officers.

702. The Bank will be kept open for the transaction of the treasury business on all recognised holidays, if so required by the district officer.

Accounts with Government Officers.

703. The following are the rules for Government officers who require to keep a banking account. Such accounts must be kept with a Presidency Bank or a branch of a Presidency Bank, or, where there is no such Bank, then with any other Bank; but in the latter case the money will be at the personal responsibility of the officer concerned, in the same way as if it were kept in his private custody:—

I.—No officer of Government may have an account in his public capacity, with any bank without the previous sanction—

of the Accountant-General, Department Public Works, if he is an officer of the Public Works Department;
of the Controller, Military Accounts, if he is a military officer;
of the Civil Accountant-General or Comptroller in other cases.

II.—The permission will be given in the following cases:—

(1) For the moneys and accounts of private or public institutions which are financially independent of Government, and for which Government is not financially responsible, *e.g.*, dispensaries, grant-in-aid schools, regimental funds.

(2) For moneys raised by voluntary subscription for any public or *quasi*-public purpose.

(3) To Political Officers for moneys in respect of which they have transactions with Native Chiefs; but not for moneys employed in the ordinary course of public service.

III.—The permission must not be given in the following cases:—

(1) Where the money lodged in the private account is drawn from the Government treasury for expenditure upon public account, or is received in order to be paid into the Government treasury, either as revenue or as deposit.

(2) Where the money forms part of a balance of an account submitted to the Account Department, or the receipts or outgoings are transactions of which the officer is bound to render an account to the Account Department.

(3) Where the money, by law or any order of Government or of a Court of Justice must be deposited with, or held in trust by, any officer of Government in his official capacity.

(4) Where the money is advanced for contingent expenditure, or under the rules of the Public Works Department, to Civil Officers for public works expenditure.

IV.—Other cases will be decided upon their merits, the principle to be observed being that no transaction of receipt or payment in which Government is concerned should occur otherwise than as a receipt or payment at a Government treasury, except upon some definite ground of convenience to the public service. The personal convenience of the officer charged with the duty of making receipts or payments is not a ground for permitting an account to be opened with a bank.

V.—Private and Military Secretaries to Governors and Lieutenant-Governors are exempted from the above rule. Secretaries to Governments may sanction accounts in their own name, in an order of which a copy must be communicated to the Account Officer concerned, and which should state the nature of the moneys kept in the account.

VI.—The following officers are also exempted from these rules, *viz.*: Administrator General, Official Trustee, Official Assignee, Official Receiver, Sheriff, [illegible] Account Officer, High Court, Original Side.

Additional Rules for District Officers.

Registers of Chalans issued and orders for payment.

704. The above rules state in what cases the Bank receives or pays money without the previous order of the District Officer, and in what cases the previous order of the District Officer is necessary. It is also prescribed that the District Officer must maintain two registers in which to note these orders, *viz.*, a register of chalans issued and a register of orders for payment. The former of these may be worked by departments, the chalans of land revenue being passed and registered by the Land Revenue Department of the District Officer's office; those of excise revenue by the Excise Department, and so forth.

Daily Posting of Accounts.

705. When the daily state with the chalans and vouchers is received from the Agent, the account will first be examined against the chalans and vouchers which support it. Then the vouchers which have been already approved and registered by the District Officer will first be marked off in the

register of chalans issued and of orders for payment, that is, the date of discharge will be noted against the entries of them in those registers. Then each item of receipt or payment will be posted from the daily state, with its chalans and vouchers, into the cash book, either direct or through some subordinate register, in the same way as is prescribed to be done by the Account Department of treasuries which do not bank with a Presidency Bank.

1. In this process the vouchers must be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also, as the number of the voucher in the actual accounts.

Advices and Certificates.

706. The advices of receipts or payments which, according to any rule, have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule to be given to any public officer or department, should be prepared in the treasury, and not in the bank, as the point to be advised or certified is not that the money has been received or paid at the bank, but that the receipt or payment has entered the treasury accounts.

Treasury Returns.

707. All Treasury returns, with the exception of those the bank is instructed to furnish in this chapter or under express orders of the Accountant-General, should be prepared in the Treasury and not in the Bank.

Chapter 33.—Miscellaneous.

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Basses and Minicoy Light Dues.

708. These dues are taken at a tonnage rate, and are calculated in sterling money, and their amount is realised at ~~fifteen pice~~ per ton for Basses Lights and ~~five pice~~ for the Minicoy Light. Commission at five per cent. on the realisations is credited to Customs, and the balance to the London Account. When a refund of these dues is made, the collectors of the dues should show them in their Statements of Collections periodically sent to England; but, except with the special authority of the Board of Trade, repayments are not to be made without the production of the original receipts. One receipt for both dues in Form L. V. 7 should be issued for each ship for the same voyage, and one entry, without distinguishing the Basses from the Minicoy dues, should be made in the account (Form L. V. 9). Requisitions for forms for use in the collection of the dues should in all cases be made to the Comptroller General, who obtains the forms from England.

709. The following rules respecting Light Dues Forms are to be observed by the officers who collect these dues in India:—

1. The stock of Light Dues Receipt Forms to be retained at each port or outport should not exceed the number required for issue during a period of eighteen months; but when one book of 25 forms is more than sufficient for that period, two such books should form the maximum stock to be retained.

2. When applications are made to the Accountant-General for fresh supplies of such forms, the numbers of the forms on hand at the time of application should be stated, and when applications are made by the Comptroller-General to the Board of Trade for supplies of forms for more than one province, the quantity required for each province should be stated separately.

3. Forms should be issued consecutively according to the printed numbers, the lower numbers being issued first, and not more than one book of 25 forms should be in use at the same time, if this can be avoided. Forms of an earlier series should, however, be used before those of a later.

4. Great care should be exercised in the preservation of these forms, and any forms cancelled or defaced, should, together with the corresponding counterparts, be attached to the accounts for transmission to the Board of Trade. The numbers of any forms lost or destroyed should be stated, with an explanation, on the accounts. The numbers of the unused Light Dues Receipt Forms on hand should be quoted by Collectors and Sub-Collectors on each of their accounts for transmission to the Board of Trade.

5. When Basses Light Dues are repaid, the original receipts should be retained and attached to the corresponding repayment receipts for transmission with the accounts to the Board of Trade.

Deceased and Distressed Seamen.

710. Rules for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed, British seamen, have been laid down by the Government of India for the guidance of the account department and the

marine officers concerned, and are here reprinted for convenience of reference :—

1. Notifies that the rules are prepared at the request of the Board of Trade.

2. Shipping masters, master attendants, or other officers charged with the duty of collecting the wages and effects of deceased British seamen, and of administering relief to British seamen found in distress, should keep a separate cash account of all such transactions in Form 100, which is Form C. C. 18 (slightly modified) at page 42 of the "Instructions to officers in the British possessions abroad" under the Merchant Shipping Act of 1854.

3. They should also keep all the subsidiary accounts in the forms prescribed by those instructions and draw out their vouchers, as therein directed.

4. It must be understood that, except when the officer concerned has a cash chest of his own, all receipts and charges must be passed through the district treasury account daily in full; any balance in hand being remitted to the treasury. Such receipts and charges will be credited and debited to account current, London.

5. Should the officer concerned need funds for meeting relief charges, he should supply himself by bills drawn up by himself, showing the specific charges to be paid, which bills should be countersigned, before payment, by such responsible officer as the Local Government may appoint. As above stated, these charges will be debited to account current, London.

6. Immediately on the expiration of every month, an account in duplicate (in modified form C. C. 18 above referred to) of the month's transactions should be made out, the original being forwarded direct to the Board of Trade (with all the vouchers), and the duplicate (without vouchers) to the Accountant-General for transmission to the Secretary of State for India through the Local Government.

7. The duplicate account rendered to the Accountant-General should be despatched to the Secretary of State through the Local Government with the utmost promptitude, after its contents have been noted, for comparison with the entries in the quarterly account current, London.

8 The rate of exchange for the conversion of rupees into sterling will be that fixed for the year for transactions between the Indian and Imperial exchequers, amounts realised or paid in India will be recorded in Indian currency; while the balance only of the monthly account remitted to the Board of Trade will be converted into sterling at the fixed rate of exchange for the year. The conversion of each separate item in the account must not be attempted, but only the balance of the account.

9. The adjustment of the account will rest with the Secretary of State for India and the Board of Trade.

711. The wages of discharged seamen detained in hospital or in jail should continue to be held in deposit pending payment to them on their release. It is only when such seamen die in India, and their wages have to be accounted for to the Board of Trade, that credit should be given in the London account for their wages, or for the balance in hand at the time of their death.

712. Unclaimed wages and deposits of British seamen, not deceased, when ruled by the Merchant Shipping Act (Act I of 1859), should be dealt with in the same manner as all other unclaimed deposits of the Civil Department, and credited to Government after the prescribed lapse of time.

Seamen's Money Orders.

713. A Shipping Master is required, at the close of each day on which seamen's money orders are issued, to remit to the Treasury at the station the amount received by him on that account, less commission at 2*d.* in the pound. The remittance will be accompanied by an extract schedule in the form appended to the rules, and the Treasury Officer's acknowledgment will be taken in the pass book to be kept for the purpose. At the end of the month the Treasury Officer will forward to the Accountant-General a schedule in the same form, giving particulars of the money orders issued during the

month, to whom also the Comptroller of the Post Office will communicate the rate of exchange from time to time.

Emigrants' Remittances.

714. Indian emigrants to Crown Colonies are allowed to remit their savings through Government agency. The remittances of emigrants of the Fiji Isles and Trinidad are paid through the Government of India. In return for money lodged with the Colonial Treasurer the emigrant receives a money order payable at the local treasury nearest to the residence of the payee, which he must forward at his own risk to the payee. The Colonial Government forwards two lists of advices to India, one to its Emigration Agent and the other to the Comptroller, India Treasuries, containing particulars of name, age, occupation, and full address of both payee and remitter. On receipt, the agent will deposit at the Bank of Bengal the total amount of the batch of remittances, and at the same time inform the Comptroller, India Treasuries, of the fact of his having done so. The Comptroller, India Treasuries, will then issue the advices to the Treasury Officers concerned for payment of the money orders. The Treasury Officers must see that the particulars given in each advice correspond with the statement of the payee, and that a stamped receipt is taken for all sums exceeding R20 on the order itself. No separate receipt is necessary.

715. The amounts when paid should be charged separately for each colony in the treasury account, and the Accountant-General of the province when debiting India will also show the amounts paid on account of emigrants' remittances for each colony separately. After the lapse of one year from the date of issue of advice, the Treasury Officers will return the advices of all unpaid money orders to the Comptroller, India Treasuries, who will return the amounts thereof to the Emigration Agents concerned for refund to the respective remitters.

716. In the case of the Colonial Government, Mauritius, which has a direct account with the Government of India, the payments will be made by Government from its own funds and charged to the colony.

Examination Fees.

717. All fees tendered by candidates for examinations will be received at the Treasury. A single receipt only is to be given, that is, a duplicate may on no account be issued.

718. If the amount, or any part of it, is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary to the Board of Examiners, specifying the amount to be refunded; and the amount so authorised will be paid on presentation of the original receipt so endorsed, at the Treasury whence it was issued—the recipient giving his receipt below the endorsement.

719. If the original amount was paid into a Presidency Bank, the refund will be made (in accordance with the above procedure) by the Accountant-General.

Custody and Supply of Stamps.

720. Rules for the custody, supply, and sale of stamps of all descriptions, laid down by the Government of India, are printed as Appendix K.

APPENDIX A.

Model* Form of Bond of Indemnity for drawing Leave Allowances, &c.

[See Chapter 3, Art. 30.]

This Indenture made between
Banker and Army Agent
carrying on business as a Banker and Army Agent under the style or firm of
of the one part and the Secretary of State for India in Council of the other part.

Whereas the said Messrs. as such Bankers and Army Agents as aforesaid have been in the habit of receiving from the Accountant-General payment of the sums from time to time payable to such customers by way of pay, pension, or allowances under one or more of the several services or funds specified in the schedule annexed hereto upon production at the time of each such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive. And whereas in order to save time and expense in obtaining payment of such sums the Government of India has agreed to dispense with the production of the said certificates upon the terms and conditions hereinafter contained and the said has agreed to enter into the Covenants on his part hereinafter contained. Now this Indenture Witnesseth that in pursuance of the said Agreement and in consideration of the premises he the said
hereby† Covenants with the Secretary of State for India in Council that so long as the production of the Certificates hereinbefore referred to shall be dispensed with the said firm of will within seven days from the time when the said firm shall have received notice of the death of any customer for the receipt of or on whose behalf they may have received any such pay, pensions, or allowances as are hereinbefore referred to communicate the date of such death to the Accountant-General for the time being and further that the said firm will immediately after the expiration of the said period of seven days repay and refund to the Secretary of State for India in Council for the time being so much of any moneys which may have been received from the Accountant General for the time being on behalf of any customer as shall be in excess of the amount of the pay, pension, or allowances to which such customer was entitled up to the date of his decease and Further that in the event of any change in the constitution of the said firm by the death or retirement of any one or more of the partners the surviving or continuing partners or partner shall forthwith communicate such change and the names or name of any new partner or partners to the Accountant-General for the time being Provided Lastly and it is hereby agreed and Declared that the expressions "the firm of " and "the said firm" shall signify and extend to as well the said as also any other person or persons who may for the time being constitute the said firm. In Witness whereof the said has hereunto set his hand and seal the day and year first above written.

The Schedule above refered to—

Indian Navy Retired Pay. Indian Marine Furlough and Retired Pay. Bengal Pilot Service Furlough and Retired Pay. Military Furlough Pay, Bengal, Madras. Bombay. Military Retired Pay, Bengal, Madras, Bombay, including Temporary half Pay.

Military Fund, commonly called Lord Clive's Fund, only so far as officers are concerned, Bengal, Madras, and Bombay Medical Retiring Funds Annuities. Covenanted and Uncovenanted Civil Service Absentee Allowances, Bengal, Madras. Bombay. Covenanted and Uncovenanted Civil Service Pension Allowances, Bengal, Madras, Bombay. Civil Service Fund Annuities, Bengal, Madras, Bombay. Miscellaneous Pay and Pensions (chargeable to Indian Revenues).

* In this form there is only one partner; if there are more, the necessary alterations should be made.
† If there are two partners, the words "jointly and severally" should be inserted here.

APPENDIX B.

(See Chapter 3, Art. 36)

Table for calculating the Tax under Act II of 1886.

Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income	At 4 pies in the Re	At 5 pies in the Re.	Income	At 4 pies in the Re.	At 5 pies in the Re.
Rs.	Rs. A. P.	Rs. A. P.	Rs	Rs. A. P.	Rs A P.	Rs	Rs. A. P	Rs. A P
1	0 0 4	0 0 5	51	1 1 0	1 5 3	100	2 1 4	2 9 8
2	0 0 8	0 0 10	52	1 1 4	1 5 8	200	4 2 8	5 3 4
3	0 1 0	0 1 3	53	1 1 8	1 6 1	300	6 4 0	7 13 0
4	0 1 4	0 1 8	54	1 2 0	1 6 6	400	8 5 4	10 6 8
5	0 1 8	0 2 1	55	1 2 4	1 6 11	500	10 6 8	13 0 4
6	0 2 0	0 2 6	56	1 2 8	1 7 4	600	12 8 0	15 10 0
7	0 2 4	0 2 11	57	1 3 0	1 7 9	700	14 9 4	18 3 8
8	0 2 8	0 3 4	58	1 3 4	1 8 2	800	16 10 8	20 13 4
9	0 3 0	0 3 9	59	1 3 8	1 8 7	900	18 12 0	23 7 0
10	0 3 4	0 4 2	60	1 4 0	1 9 0	1,000	20 13 4	26 0 8
11	0 3 8	0 4 7	61	1 4 4	1 9 5	1,100	22 14 8	28 10 4
12	0 4 0	0 5 0	62	1 4 8	1 9 10	1,200	25 0 0	31 4 0
13	0 4 4	0 5 5	63	1 5 0	1 10 3	1,300	27 1 4	33 13 8
14	0 4 8	0 5 10	64	1 5 4	1 10 8	1 400	29 2 8	36 7 4
15	0 5 0	0 6 3	65	1 5 8	1 11 1	1,500	31 4 0	39 1 0
16	0 5 4	0 6 8	66	1 6 0	1 11 6	1,600	33 5 4	41 10 8
17	0 5 8	0 7 1	67	1 6 4	1 11 11	1,700	35 6 8	44 4 4
18	0 6 0	0 7 6	68	1 6 8	1 12 4	1,800	37 8 0	46 14 0
19	0 6 4	0 7 11	69	1 7 0	1 12 9	1,900	39 9 4	49 7 8
20	0 6 8	0 8 4	70	1 7 4	1 13 2			
21	0 7 0	0 8 9	71	1 7 8	1 13 7			At 5 pies in the Re.
22	0 7 4	0 9 2	72	1 8 0	1 14 0			Rs. A. P.
23	0 7 8	0 9 7	73	1 8 4	1 14 5			
24	0 8 0	0 10 0	74	1 8 8	1 14 10			
25	0 8 4	0 10 5	75	1 9 0	1 15 3			
26	0 8 8	0 10 10	76	1 9 4	1 15 8	2,000		52 1 4
27	0 9 0	0 11 3	77	1 9 8	2 0 1	3,000		78 2 0
28	0 9 4	0 11 8	78	1 10 0	2 0 6	4,000		104 2 8
29	0 9 8	0 12 1	79	1 10 4	2 0 11	5,000		130 3 4
30	0 10 0	0 12 6	80	1 10 8	2 1 4	6,000		156 4 0
31	0 10 4	0 12 11	81	1 11 0	2 1 9	7,000		182 4 8
32	0 10 8	0 13 4	82	1 11 4	2 2 2	8,000		208 5 4
33	0 11 0	0 13 9	83	1 11 8	2 2 7	9,000		234 6 0
34	0 11 4	0 14 2	84	1 12 0	2 3 0	10,000		260 6 8
35	0 11 8	0 14 7	85	1 12 4	2 3 5	15,000		390 10 0
36	0 12 0	0 15 0	86	1 12 8	2 3 10	20,000		520 13 4
37	0 12 4	0 15 5	87	1 13 0	2 4 3	25,000		651 0 8
38	0 12 8	0 15 10	88	1 13 4	2 4 8	30,000		781 4 0
39	0 13 0	1 0 3	89	1 13 8	2 5 1	35,000		911 7 4
40	0 13 4	1 0 8	90	1 14 0	2 5 6	40,000		1 041 10 8
41	0 13 8	1 1 1	91	1 14 4	2 5 11	45,000		1,171 14 0
42	0 14 0	1 1 6	92	1 14 8	2 6 4	50 000		1,302 1 4
43	0 14 4	1 1 11	93	1 15 0	2 6 9	60,000		1.562 8 0
44	0 14 8	1 2 4	94	1 15 4	2 7 2	70,000		1,822 14 8
45	0 15 0	1 2 9	95	1 15 8	2 7 7	80,000		2,083 5 4
46	0 15 4	1 3 2	96	2 0 0	2 8 0	90,000		2,343 12 0
47	0 15 8	1 3 7	97	2 0 4	2 8 5	1,00,000		2,604 2 8
48	1 0 0	1 4 0	98	2 0 8	2 8 10			
49	1 0 4	1 4 5	99	2 1 0	2 9 3			
50	1 0 8	1 4 10						

APPENDIX C.

(See Chapter 7, Art. 102, Vol. I, C. A. C.)

Rules for the payment of compensation for land taken up under the Land Acquisition Act of 1870. (Financial Department Resolution No. 1580, dated 29th June 1886.)

1. After all preliminaries in respect to estimate, &c., that may be required under departmental rules in force for the time being have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act; the procedure differs in the two cases.

2. Officers who are especially employed for this work, being invested with the powers of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the same manner as an Executive Engineer, as described in Chapter 24 of the Civil Account Code. The following procedure shall be observed by such officers.

3. When the amount of compensation is accepted by the persons interested, and an award is made under section 14 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall on the day the award is made forward a copy of the statement, signed by himself, to the Examiner of Public Works Accounts with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself, both in the original and copy, enter the total of column 6 of the statement in words.

4. In paying the amounts due under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked B), containing a reference to the item showing the amount due to that person in the statement prescribed in the preceding paragraph; the date of payment should also be noted on the voucher. The officer shall forward the receipts of the payees to the Examiner of Public Works Accounts with whom he is in account when forwarding to him the account of the month in which the payments are made.

5. In the event of the payees not presenting themselves for payment within a year from the date of the award, the amounts due may be paid into the Treasury on Revenue deposit and vouched for in the accompanying form (marked C). Every endeavour should, however, be made to secure the presence of the payees to receive payment, so as to avoid as far as possible payment into the Treasury on deposit. When the payees ultimately claim payment of sums placed on deposit, the amounts will be paid to them in the same manner as ordinary Revenue deposits, under the authority of the Collector.

6. When the compensation offered is not accepted by the persons interested, and the amounts payable are consequently settled by the award made by the Court under the provisions of Part III of the Act, the special officer shall, as soon as he ascertains what the award of the Court is, prepare a statement in Form A showing the amounts due under the award and forward a copy to the Examiner in the same manner as prescribed in Rule 3. In paying the amounts due under such award, the officer shall take from each person to whom a payment is made a receipt in Form B, or in the event of the payees not presenting themselves for payment within a year from the date of the award, from the Treasury Officer in Form C, containing a reference to the entry showing the amount due in the statement just referred to, and shall forward those receipts to the Examiner of Public Works Accounts in forwarding to him the accounts of the month in which the payments are made.

7. The special officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong. This will make it more easy to secure the attendance of the payees, and so reduce the number of sums which it will be necessary to place on deposit under Rule 5.

8. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in Rules 9 and 10 below.

9. When the land is taken up by the Collector or other Civil Officer not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under the award made by him or by the Civil Court from the Civil Treasury. Such Collector or Civil Officer shall, as soon as he makes the award or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A showing the amounts due, and forward a copy thereof to the Examiner of Public Works Accounts concerned in the manner prescribed in Rules 3 and 6.

10. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form B containing a reference to the particular entry in the award showing the amount due to the payee. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant-General of the province, who will in ordinary course forward them to the Examiner of Public Works Accounts. In the event of the payees not presenting themselves to receive payment within a year from the date of the award, the amounts due may be placed on Revenue deposit, and receipts taken in Form C in the same manner as is provided in Rule 5.

11. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector or other officer assessing compensation. The Collector may either draw the amount due to each payee separately, in which case he should countersign the receipt in Form B, and make it payable at the Treasury to the payee, altering the words "Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$" to "Pay"; or he may draw the total amount due under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

12. Whether the payment is made by a special officer or by the Collector (or other Civil Officers), the audit of the Examiner of Public Works Accounts shall consist in seeing that every payment is supported by a receipt in Form B or C, and that the amount paid on such receipt is the amount payable to the payee under the award, as shown in the statements of which he will have received copies under the preceding orders. The Examiner will also note in the last column of Form A the date on which possession is taken, as reported to him by the Executive Engineer or other officer.

13. The Examiner will, as he receives the vouchers, fill in the entries in column 8 of the award statement (Form A), and as he receives the reports of possession he will fill in the entries in column 9; when all the vouchers showing either payment to the payee or payment into the Treasury on deposit and the reports of possession have been received, he will forward a copy of the completed statement in Form A to the Chief Revenue Authority. This will complete the audit of the Examiner; any other or further returns or reports from the officers who assess or pay compensation, and any reports regarding the payment of sums placed on deposit under Rules 5 and 10 above, will be disposed of by the Chief Revenue Authority without reference to the Examiner.

14. When the land is acquired for and the cost is debitable to the Military Works Department, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Examiner of Public Works Accounts.

15. When the land is acquired for and the cost is debitable to any other Department than the Public Works Department or Military Works Department, the procedure will also be the same, the Account Officer who will audit the payments being substituted for the Examiner of Public Works Accounts.

16. In any case in which land is acquired for a Municipality or other body financially independent of Government, the Local Government may direct that the payments instead of being made and audited in the same manner as the ordinary payments of such body shall be made and audited as if the land were being acquired for Government. If the Local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed, and shall render his accounts to the Civil Accountant-General. The Municipality or other-body will pay the estimated cost of the

* These sums should be credited in the Treasury accounts to a special deposit head under Civil Deposits—"Deposits for work done for Public bodies or individuals," while any charges should be supported by the vouchers prescribed in this annexure, unless these cannot be furnished at once, in which case the Accountant-General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head, any balance of the sum originally credited, which is not claimed at the expiration of a year from date of the award, will be credited to Revenue Deposits in accordance with Rule 5 of this annexure.

compensation to the credit of Government in advance* on such dates and in such instalments as the Local Government may direct, further payment to Government being required as soon as the Accountant-General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the Municipality or other body.

A

No. and Date of Statement _____.

Date of Award _____.

Name of work for which land has been acquired _____

No. and date of declaration in *Gazette, viz*, No. _____, dated _____ page _____.

Statement showing compensation awarded by _____ *under Section* _____, *Act X, 1870, to all the persons interested in the plot of land situated in the village of* _____, *in estate* _____, *No.* _____, *on the Revenue Roll of the District of* _____, *Pergunnah* _____.

1	2	3	4	5	6	7	8*		9*	
Serial No.	Names of persons to whom payment is due under the award	Area of land.	Abatement of Land Revenue	A valuation of any buildings that may be taken up on the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Remarks.	Number and Date of Voucher.		Date on which possession of the land was handed over to the Departmental Authorities for whom it is acquired	
							No	Date.	Date	Reference to the report stating the date
			R a p	R a. p	R a. p.					

* To be filled up in the Examiner's Office.

NOTE

Each award statement should be confined to the lands to be taken under one declaration, *i.e*, the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

B.

No. of Voucher _____

Name of work for which the land has been acquired _____

Serial No. _____ in Award Statement No. _____ dated _____

Name of payee _____

_____, of _____

pergunnah _____, zillah _____

do hereby acknowledge to have received Rs. _____

_____ on account of cost of land taken up by Government, as detailed on reverse.

Signature of the payee _____

Locality _____

NOTE.—The receipt should be in English; but when the payee is unable to write in English, he may give a receipt in the vernacular.

B.

No. of Voucher _____

Name of work for which the land has been acquired _____

Serial No. _____ in Award Statement No. _____ dated _____

Name of payee _____

I _____, of _____,

pergunnah _____, zillah _____,

do hereby acknowledge to have received Rs. _____

_____ on account of cost of land taken up by Government, as detailed on reverse.

Signature of the payee _____

Locality _____

NOTE.—The receipt should be in English; but when the payee is unable to write in English, he may give a receipt in the vernacular.

(Reverse of Form B.)

DETAILS OF LAND, &c., AND THEIR VALUES.

*Mouza*_____, *Pergunnah*_____, *Zillah*_____

*Land*_____ *Bighas*_____ *Cattas*_____ *Chuttacks.*

*Value*_____ *Rupees*_____ *Annas*_____ *Pies.*

DETAILS OF LAND, &c., AND THEIR VALUES.

*Mouza*_____, *Pergunnah*_____, *Zillah*_____

*Land*_____ *Bighas*_____ *Cattas*_____ *Chuttacks.*

*Value*_____ *Rupees*_____ *Annas*_____ *Pies*

C.

Name of work for which land has been acquired _____

To the Officer in charge of _____ Treasury.

Please receive for transfer to credit of Revenue Deposits the sum of R _____ on account of compensation for land taken up for the above purpose, payable as detailed below:—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		Acres.	R	a.	p.	
	TOTAL .					

Land Acquisition Officer.

Dated 189 .

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.

C.

Name of work for which land has been acquired _____

To the Officer in charge of _____ Treasury.

Please receive for transfer to credit of Revenue Deposits the sum of R _____ on account of compensation for land taken up for the above purpose, payable as detailed below:—

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		Acres.	R	a.	p.	
	TOTAL .					

Land Acquisition Officer.

Dated 189 .

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.

APPENDIX D.

(See Chapters 9 and 21.)

List of Treasuries which issue and cash Bills.

[NOTE.—Bills drawn on Government account on the Presidency Banks of Bengal, Madras and Bombay should be addressed to those Banks, and not to their secretaries. Those drawn on their branches conducting Government business should also be addressed to the Bank itself with the name of the station added, thus: "Bank of Bengal, Dacca." "Bank of Bombay, Poona."

2. The treasuries of Hyderabad, Deccan, and of Hyderabad, Sind, as also those of Nowgong, Bundelkhand, and of Nowgong, Assam, must always be quoted by their full name so as to prevent confusion.]

Treasury.	Officer on whom Bills may be drawn.
India.	
Calcutta	Bank of Bengal, Calcutta.
Ajmere (a)	Deputy Commissioner.
Bhopal (Sehore)	Political Agent.
Bushire (*b*)	Political Resident.
Coorg (Mercara)	Officer in charge, Treasury.
Hyderabad, Deccan	Bank of Bengal, Hyderabad.
I-dore	Officer in charge, Treasury.
Muscat (*b*)	Political Agent.
Nepal (Khatmandu)	Resident.
Nowgong, Bundelkhand	Political Assistant.
Port Blair (*b*)	Officer in charge, Treasury.
Quetta	Ditto.
Sambhur	Assistant Commissioner, N. I. S. R
Pachbaddra Sub-Treasury (*c*)	Ditto.
Didwana Sub-Treasury (*c*)	Ditto.
Turkish Arabia (Bagdad)	Political Agent.
Central Provinces.	
Balaghat	Deputy Commissioner.
Betul	Ditto.
Bhandara	Ditto.
Bilaspur	Ditto.
Chanda	Ditto.
Chhindwara	Ditto.
Damoh	Ditto.
Hoshangabad	Ditto.
Jubbulpore	Ditto.
Mandla	Ditto.
Nagpur	Bank of Bengal, Nagpur.

(a) Ajmere is for special seasons, allowed to draw remittance transfer receipts on the military treasure chest Neemuch.

(*b*) Issues bills, but may be drawn on for public purposes only.

(*c*) Only cashes supply bills drawn by Ajmere, but does not issue any bills.

Treasury.	Officer on whom Bills may be drawn.
Central Provinces—*continued.*	
Narsingpur	Deputy Commissioner.
Nimar (Khandwa)	Ditto.
Raipur	Ditto.
Sambalpur	Ditto.
Saugor	Ditto.
Seoni	Ditto.
Wardha	Ditto.
Burma.	
Lower Burma.	
Akyab	Bank of Bengal, Akyab.
Bassein	Deputy Commissioner.
Hanthawady	Ditto.
Henzada	Ditto.
Kyauk-phyu	Ditto.
Maubin (Thongwa district)	Ditto.
Mergui	Ditto.
Moulmein (Amherst district)	Bank of Bengal, Moulmein.
Pegu	Deputy Commissioner.
Prome	Ditto.
Rangoon	Bank of Bengal, Rangoon.
Sandoway	Deputy Commissioner.
Shwegyin	Ditto.
Tavoy	Ditto.
Tharrawaddy	Ditto.
Thayetmyo	Ditto.
Tounghoo	Ditto.
Upper Burma.	
Bhamo	Deputy Commissioner.
[illegible] (Southern Shan States)	Superintendent, Southern Shan States.
Katha (Myadaung district)	Deputy Commissioner.
Kindat (Upper Chhindwin district)	Ditto.
Kyaukse	Ditto.
Lashio (Northern Shan States)	Superintendent, Northern Shan States.
Magwe	Deputy Commissioner.
Mandalay	Ditto.
Meiktila	Ditto.
Minbu	Ditto.
Mogok (Ruby Mines district)	Ditto.
Monywa (Lower Chhindwin district)	Ditto.
Myingyan	Ditto.
Pakokku	Ditto.
Pyinmana	Ditto.
Sagaing	Ditto.
Shwebo	Ditto.
Yamethin	Ditto.
Yeu	Ditto.

Treasury.	Officer on whom Bills may be drawn.
Assam. (For payment of Bills at sub-divisions, see foot-note to Bengal Treasuries.)	
Cachar	Deputy Commissioner.
Darrang (Tezpore)	Ditto.
Garo Hills (Tura)	Ditto.
Goalpara (Dhubri)	Ditto.
Kamrup (Gauhati)	Ditto.
Khasi Hills (Shillong)	Ditto.
Lakhimpur (Dibrugarh)	Ditto.
Manipur	Political Agent.
Naga Hills (Kohima)	Political Officer in charge.
Nowgong, Assam	Deputy Commissioner.
Sibsagar	Ditto.
Sylhet	Ditto.
Bengal.*	
Backergunge (Burrisal)	Collector.
Balasore	Ditto.
Bankoora	Ditto.
Beerbhoom (Soory)	Ditto.
Bhagalpore	Ditto.
Bogra	Ditto.
Burdwan	Ditto.
Calcutta	See under "India."
Chittagong	Collector.
Chumparun (Motiharee)	Ditto.
Cuttack	Ditto.
Dacca	Bank of Bengal, Dacca.
Darjeeling	Deputy Commissioner.
Dinagepore	Collector.
Durbhunga	Ditto.
Furreedpore	Ditto.
Gya	Ditto.
Hazaribagh	Deputy Commissioner.
Hooghly	Collector.
Jessore	Ditto.
Jalpaiguri	Deputy Commissioner.
Khulna	Collector.
Lohardugga (Ranchi)	Deputy Commissioner.
Maldah	Collector.
Manbhoom (Purulia)	Deputy Commissioner.
Midnapore	Collector.
Monghyr	Ditto.
Moorshedabad (Berhampore)	Ditto.
Mozufferpore	Ditto.
Mymensingh	Ditto.
Noakholly	Ditto.
Nuddea (Kishnaghur)	Ditto.
Nya Doomka	Deputy Commissioner.
Patna	Bank of Bengal, Patna.

* In most Bengal and Assam districts are several sub-divisional treasuries, at which the officer in charge of the head-quarters treasury may be able to make a bill payable on the holder's application. But it must be understood that the holder of a bill cannot demand such convenience, and that it will not be afforded if loss or inconvenience is likely thereby to be caused to the ordinary business of the State. In case of loss of a bill so enfaced, delay is likely to occur in payment of a duplicate.

Treasury.	Officer on whom Bills may be drawn.

Bengal—*continued.*

Pooree	Collector.
Pubna	Ditto.
Purneah	Ditto.
Rajshahye (Bauleah)	Ditto.
Rungpore	Ditto
Sarun (Chupra)	Ditto.
Shahabad (Arrah)	Ditto.
Singhbhoom (Chybassa)	Deputy Commissioner.
Tipperah (Comillah)	Collector.
24-Pergunnahs (Alipore)	Ditto.

North-Western Provinces and Oudh.

Agra	Bank of Bengal, Agra.
Allahabad	Ditto, Allahabad.
Aligarh	Collector.
Azamgarh	Ditto.
Bahraich	Deputy Commissioner.
Ballia	Collector.
Banda	Ditto.
Barabanki	Deputy Commissioner.
Bareilly	Collector.
Basti	Ditto.
Benares	Bank of Bengal, Benares.
Bijnour	Collector.
Budaun	Ditto.
Bulandshahr	Ditto.
Cawnpore	Bank of Bengal, Cawnpore.
Dehra Dun	Superintendent.
Chakrata Sub-division	Officer in charge.
Etah	Deputy Collector.
Etawah	Collector.
Farukhabad	Ditto.
Fatehpur	Ditto.
Fyzabad	Deputy Commissioner.
Ghazipur	Collector.
Gonda	Deputy Commissioner.
Gorakhpur	Collector.
Hamirpur	Ditto.
Hardoi	Deputy Commissioner.
Jalaun	Ditto.
Jaunpur	Collector.
Jhansi	Deputy Commissioner.
Kheri (Mahamdi)	Officer in Charge.
Lucknow	Bank of Bengal, Lucknow
Mainpuri	Collector.

Treasury.	Officer on whom Bills may be drawn.
North-Western Provinces and Oudh—*continued*.	
Meerut	Collector.
Mirzapur	Ditto.
Moradabad	Ditto.
Muttra	Ditto.
Muzaffarnagar	Ditto.
Naini Tal	Assistant Commissioner.
Almora Sub-division	Senior Assistant Commissioner.
Ranikhet ditto	Officer in charge.
Partabgarh	Deputy Commissioner.
Pilibhit	Collector.
Rae Bareli	Deputy Commissioner.
Roorkee	Officer in charge.
Saharanpur	Collector.
Shahjahanpur	Ditto.
Sitapur	Deputy Commissioner.
Sultanpur	Ditto.
Unao	Ditto.
Punjab.	
Amritsar	Deputy Commissioner.
Bannu (Edwardesabad)	Ditto.
Dera Ghazi Khan	Ditto.
Dera Ismail Khan	Ditto.
Delhi	Bank of Bengal, Delhi.
Ferozepur	Deputy Commissioner.
Gujranwalla	Ditto.
Gujrat	Ditto.
Gurdaspur	Ditto.
Dalhousie Sub-division (*a*, *b*)	Officer in charge.
Gurgaon	Deputy Commissioner.
Hissar	Ditto.
Hoshiarpur	Ditto.
Hazara (Abbottabad)	Ditto.
Jhang	Ditto.
Jhelum	Ditto.
Jullundur	Ditto.
Kangra (Dharmsala)	Ditto.
Kohat	Ditto.
Karnal	Ditto.
Lahore	Bank of Bengal, Lahore.
Ludhiana	Deputy Commissioner.
Mooltan	Ditto.
Montgomery	Ditto.
Muzaffargarh	Ditto.
Peshawar	Ditto.
Mardan Sub-division (*a*)	
Naoshera Sub-division (*a*)	
Rawalpindi	Ditto.

* The treasuries in the Punjab are, for special reasons, allowed to draw remittance transfer receipts on the military treasure chest at Neemuch.

(*a*) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free. Murree cashes bills during the summer months only.

(*b*) Cashes bills, but does not issue them.

Treasury.	Officer on whom Bills may be drawn.
Punjab—*continued.*	
Murree Sub-division (*a*, *b*)	Officer in charge.
Attock Sub-division (*a*)	
Rohtak	Deputy Commissioner.
Sialkot	Ditto.
Shahpur	Ditto.
Simla	Ditto.
Kasauli Sub-division (*d*)	Officer in charge.
Umballa	Deputy Commissioner.
Madras.	
Anuntapur	Collector.
Bangalore (*c*)	Resident.
Bellary	Bank of Madras, Bellary.
Chingleput (Saidapet) (*c*)	Collector.
Coimbatore (*c*)	Ditto.
Cuddapah	Ditto.
Ganjam (Berhampore)	Bank of Madras, Berhampore.
Godavari (Coconada)	Ditto, Coconada.
Kistna (Masulipatam)	Collector.
Kurnool	Ditto.
Madras	Bank of Madras, Madras.
Madura	Collector.
Malabar (Calicut)	Bank of Madras, Calicut.
Nilgiris (Ootacamund) (*c*)	Ditto, Ootacamund.
Nellore	Collector.
North Arcot (Chittoor)	Ditto.
Salem	Ditto.
South Arcot (Cuddalore)	Collector.
South Canara (Mangalore)	Bank of Madras, Mangalore.
Tanjore	Collector.
Tinnevelly (Palamcotta)	Ditto.
Travancore (Trevandrum) (*c*)	Resident.
Trichinopoly	Collector.
Vizagapatam	Ditto.
Bombay.	
Aden (*c*)	Political Resident.
Ahmedabad	Bank of Bombay, Ahmedabad.
Ahmednagar	Collector.

(*a*) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free. Murree cashes bills during the summer months only.

(*b*) Cashes bills, but does not issue them.

(*c*) Issues bills, but may be drawn on for public purposes only.

(*d*) The Kasauli sub-treasury used only to cash bills, but has been authorised to issue Remittance Transfer Receipts from 1st April 1884.

Treasury.	Officer on whom Bills may be drawn.
Bombay—*continued.*	
Baroda (*a*)	Agent, Governor General.
Belgaum	Collector.
Bijapur (late Kaladgi)	Ditto.
Bombay	Bank of Bombay, Bombay.
Broach	Ditto, Broach.
Cutch (Bhuj) (*a*)	Political Agent.
Dharwar	Collector.
Dhulia	Ditto.
Hyderabad, Sind	Ditto.
Kaira	Ditto.
Kanara (Karwar)	Ditto.
Kolaba (Alibag)	Ditto.
Kurrachee	Bank of Bombay, Karachi.
Nasik	Collector.
Poona	Bank of Bombay, Poona.
Rajkote (*a*)	Political Agent.
Ratnagiri	Collector.
Satara	Ditto.
Shikarpur (Sukkur)	Ditto.
Sholapur	Ditto.
Surat	Ditto.
Thana	Ditto.
Berar. (*b*)	
Hyderabad Assigned Districts—	
Akola	Bank of Bombay, Akola.
Amraoti	Ditto Amraoti.
Basim	Deputy Commissioner.
Buldana	Ditto.
Ellichpur	Ditto.
Wun	Ditto.
Hyderabad, Deccan—	
Hyderabad (Chudderghat)	See under "India."

(*a*) Issues bills, but may be drawn on for public purposes only.

(*b*) No bills can be drawn on any treasury in Berar or Mysore; should it be necessary to make any remittances on public service, transfer receipts may be granted on the Hyderabad, Deccan (under India), or Bangalore (under Madras) treasury in favour of the district officers, to whom the amounts are to be remitted. Similarly, a district officer in Berar or Mysore, having occasion to make a remittance on public service to any British district, must obtain a transfer receipt from Hyderabad or Bangalore treasury.

Treasury.	Officer on whom Bills may be drawn.
Mysore. (*a*)	
Bangalore	See under "Madras."
Chikmagalur	
Chitaldroog	
Hassan	
Kolar	
Mysore	
Shimoga	
Sucklaspore	
Tumkur	

(*a*) No bills can be drawn on any treasury in Berar or Mysore; should it be necessary to make any remittance on public service, transfer receipts may be granted on the Hyderabad, Deccan (under India), or Bangalore (under Madras) treasury in favour of the district officers to whom the amounts are to be remitted. Similarly, a district officer in Berar or Mysore, having occasion to make a remittance on public service to any British district, must obtain a transfer receipt from the Hyderabad or Bangalore treasury.

APPENDIX E.

Stock Certificates.

NOTIFICATION (No. 44, DATED 10TH JANUARY 1867) REFERRED TO IN ARTICLES 214 AND 228.

With a view to extend to the holders in India of Government promissory notes the advantages enjoyed in London of having their property registered in the form of a book-debt, notice is hereby given that, on and after 1st February 1867, it will be optional on the part of the holders of Government promissory notes of the various loans to register them at the bank in book-debt account, and receive stock certificates.

2. Stock so registered may, on the application of the proprietor, be sold or transferred in whole or in part, or be re-converted into the ordinary promissory notes of this Government in sums of R500 and upwards in even hundreds of rupees.

3. Promissory notes intended for conversion into book-debt must be surrendered along with a written application, forms of which will always be available at the bank.

4. Holders of notes of the various 4 per cent. Loans, who may be desirous of registering them at the bank in book-debt account, will receive in exchange, for the consolidated amount of such notes, a stock certificate, not transferable by endorsement, of the 4 per cent. Loan of 1st May 1865.

5. Accrued interest to the date of registry, as well as anticipation interest on the registered stock to the close of the half-year then current, will be paid before issue of the certificate.

6. On notes of the Sicca Loans, fractional parts under one hundred rupees will, as at present, be either paid in cash by the bank, or be made up to even hundreds on payment of the difference by the holders.

7. Government promissory notes of the various 4 per cent. Loans may also be consolidated at the option of the holders into notes of a corresponding amount in the 4 per cent. Transfer Loan [of 1842-43,* of 1854-55† or] of 1st May 1865.

8. A holder of book-debt certificate wishing to re-convert the whole or any portion of the sums they represent into promissory notes of the relative Loans, may do so by tendering them to the bank, endorsed thus—

"Received, in lieu of this stock certificate, Government promissory notes of R each in the per cent. Loan (together with a new stock certificate for the balance, amounting to R)."

9. All sales or transfers of Government stock registered in the book-debt account must be made in even hundreds of rupees from 500 upwards, and by transfer to be executed in the books of the bank by the registered holder or his duly-constituted attorney. Such transfer is exempt from stamp duty.

10. When the transfer has been duly executed, and the original certificate lodged at the bank, the transferee will be entitled to and receive a new certificate.

11. In cases where only a portion of the stock is transferred, such portion so conveyed will be noted on the back of the original certificate, and the purchaser will receive a certificate for an amount corresponding to the portion transferred.

12. In order to obviate the necessity of enfacing Government promissory notes for payment of interest in London, and to lessen the risk and inconvenience attending their transmission by post, holders of registered stock, who may be desirous of transferring the whole or any portion of the amount to England with a view to sale, to payment of interest there, or to their being held continuously as an investment, will, on application, obtain from the bank a non-transferable certificate in duplicate, on production of which at the bank of England the amount of stock so advised and certified will be registered in the name of the payee and a certificate issued for the same.

13. As no enfacement or renewal fees will be levied, each non-transferable certificate issued by the Bank of Bengal will be chargeable as under, *viz.*, one rupee for sums not exceeding rupees five thousand, two rupees on sums not exceeding ten thousand, and an additional rupee for every sum of rupees five thousand above that amount.

NOTE.—PRESENT CHARGE ON EACH NOTE.—*R1 for enfacement; R1 for renewal;* R2 on each note; and only renewed clean notes, as a rule, are sent to England.

14. Forms of transfer and special powers-of-attorney for effecting sales or purchases, will always be available at the bank on payment of a trifling fee.

* See Notification, F. D., No. 3909 of 15th November 1871.
† See Notification, F. D., No. 6640 of 14th December 1866.

APPENDIX F.

(See Chap. 16, Art. 273, Vol. I, C. A. C.)

Cantonment Fund Rules.

Objects of the Fund.

1. The purposes for which the Cantonment Fund may be expended are the following:—

1st.—For the payment of police and of the officers and establishments required for the maintenance of the cantonment in a proper sanitary condition, or for other local purposes; for ensuring the enforcement of all rules and regulations laid down by lawful authority regarding matters that affect the public health, safety, convenience, and decency; and for observing and recording facts of sanitary importance and interest.

2nd.—For the construction, promotion, and maintenance of works of public utility and convenience, such as works of drainage, paving, public necessaries and urinals, water-supply, planting trees, public slaughter-houses, markets, hospitals and dispensaries, and public roads, not being roads ordinarily made or maintained at the expense of Government.

Control.

2. The fund is under the control of the Commander-in-Chief, and no expenditure can be incurred from it without his sanction given either in passing the annual estimates or by separate orders.

3. The sum at the disposal of the Cantonment Committee for expenditure in any year is strictly limited by the amount granted by the orders passed on the review of the Budget Estimate of the year.

4. The permanent establishments maintained in each cantonment must be sanctioned by the Commander-in-Chief, and no alteration can be made in the strength of such establishments without his sanction. But temporary establishments required for not more than three months can be entertained with the sanction of the Officer Commanding the Division or District.

Receipts.

5. All money received will be entered in a register in Form 1, and, excepting fines and penalties, will be acknowledged by receipts in Form 2. These receipts will bear printed numbers in a consecutive series, and the number of each receipt should be entered in the column provided in the register of receipts.

6. The Cantonment Committee are responsible for making such arrangements as to secure—

(1) that no amount is ever received without being acknowledged by a receipt in the foil and counterfoil form;
(Fines and penalties need not be acknowledged by counterfoil receipts.)

(2) that the counterfoil form is correctly filled up in each case;

(3) that all the counterfoils without reservation are sent on to the provincial Accountant-General with the monthly accounts (Rule 25); and

(4) that each item of receipt is duly brought to credit in the accounts.

7. The Committee will pay the whole of the receipts of the fund into the local civil treasury, and draw the money they require by cheque in Form 4, except when there is no civil treasury on the spot. These cheques hold good for three months only from date of issue.

Remittance to Treasury and Pass Book.

8. The remittances to the treasury will be made either daily or weekly as convenient, and will be accompanied by the usual chalan or invoice and a pass book in Form 8. The Treasury Officer will acknowledge the receipt of the money in the pass book. He will at the same time enter on the charge side of the pass book the particulars of the cheques paid up to date as recorded in his register. On the last working day of each month, the collections in the hands of the Cantonment Committee will be remitted to the treasury with the pass book, which will be closed for the month by the treasury officials, and the balance written in words under the signature of the Treasury Officer.

9. The Cantonment Committee shall examine the pass book from time to time, and shall immediately call the attention of the Treasury Officer to any discrepancy that may appear between the credits and debits shown in the pass book and those shown in the cantonment registers. The pass book will be written only by the treasury officials, and no entries or marks shall, under any circumstances, be made in the book by any one connected with the Cantonment Committee.

Bills for Expenditure.

10. The bills for expenditure will be of three kinds, namely—

1. Pay bill of establishment.
2. Travelling allowance bill,
3. Contingent bill, *i.e.*, bill for charges other than pay and travelling allowance of establishment.

11. The Establishment Pay Bill will be in Civil Account Form 6 (to be obtained at the Treasury).

12. Any travelling allowance that may be admissible to members of a Cantonment Establishment should be paid only upon a bill in the form prescribed for such allowances, Civil Account Form 9 (to be obtained from the Treasury).

13. Contingent expenditure, which term includes all charges other than pay of establishment and travelling allowances, should be drawn on bills giving full details of the charges incurred. Claims for supplies or services by contractors or tradesmen should be paid on bills as presented by them. Those paid by cheque will be entered at once into the register of payments; but those paid in cash will be entered in the register of petty charges mentioned in Rule 20. All petty charges paid from the imprest will be drawn on bills in Civil Account Form 11 (to be obtained from the Treasury) supported by the original vouchers on which payments were actually made. This form must also be used for all charges incurred direct by the Cantonment Committee and paid for by a cheque, and the following certificate must always be recorded at foot of this form :—

I certify that the expenditure charged in this bill could not, with due regard to the interests of the cantonment, be avoided. I have satisfied myself that the charges entered in this bill have been really paid.

Payments.

14. Every bill or other claim for payment from the Cantonment Fund shall be presented to the President of the Cantonment Committee, who will check and examine it, and if it be found correct, will order payment under his signature. If the payment is to be made from the imprest, the order of payment will be "Pay in cash." If by cheque, the order will be "Pay by cheque No. ' dated " the blank being filled up as the cheque is signed.

NOTE.—The Commander-in-Chief may authorise the Secretary to the Cantonment Committee to check, examine and order payment in cases where this is found more convenient.

15. All payments made by the Cantonment Committee, for which a cheque has been drawn, will be entered in a register in Form 5, the vouchers being numbered in a monthly consecutive series.

16. No cheque should be drawn for less than R10 except in recoupment of the permanent advance on the last day of the month. All payments under R10 should be made in cash. The general instructions given in Arts. 6 and 17, Civil Account Code, should be followed in preparing these cheques.

17. All cheques must be signed by the President of the Committee, and those in favour of a Government officer must be made payable to order only, but those payable to any other person should be made payable to bearer.

18. When a cheque is cancelled, its amount must be deducted from the expenditure by a minus entry in the register of payments, in the appropriate columns, and the deduction will pass into the cash book through the daily total of the payments carried into it. The cancelled cheques should be sent to the Provincial Accountant-General with the monthly accounts (Rule 25) as vouchers.

19. For the purpose of meeting petty payments, the Committee should draw, once for all, a sum not exceeding R50 (if not already drawn), and the amount of petty payments met out of this sum will be recouped by cheque on the last day of each month, and during the month also, if necessary, so that the full amount of the imprest, *plus* any sum received too late for remittance to the treasury on the last day of the month, will always be shown in the monthly accounts as in the hands of the Committee.

The medical officer in charge of the cantonment hospital may also have a separate permanent advance for the purpose of defraying the cost of perishable articles. The amount of this advance to be determined by the cantonment authorities from time to time.

20. An account of this imprest will be kept in Form 6 and the expenditure recorded in it will be entered in the register of payments when a bill for the recoupment of the amount is made out and the amount drawn from the treasury by a cheque.

21. Over-drafts must not be allowed without the sanction of the Local Government and the Quartermaster General.

Accounts and Returns.

22. The Cantonment Committee will keep a cash account in Form 7

which will be balanced monthly, and the balance shown in it must be reconciled with that of the pass book as follows :—

Balance as per pass book . . . . . .
Add—
Amount of Imprest . . . . . .
Money received too late for remittance to treasury . .

TOTAL .

Deduct—
Outstanding cheques as per details below . . .

Balance as per cash account .

List of outstanding cheques on 189 .

No.	Date	Amount

23. In the register of receipts and payments (Forms 1 and 5) the amounts sanctioned in the Budget Estimate for the year should be entered at the top of the columns for the heads for which separate estimates are made. If during the year or in the revised estimate for the year any additions or alterations are sanctioned in the grants, they shall be noted in the register in red ink with *plus* and *minus* signs, the orders under which the additions or alterations have been made being cited in the registers. All such alterations of grants must be communicated to the Provincial Accountant-General.

24. At the close of each month, the registers of receipts and payments will be added up, and the totals up to the end of the previous month added to those of the month just expiring, and grand totals made from 1st April up to date as provided for in the forms. If the grand total under any head of expenditure shows that the budget grant is likely to be exceeded, or if it has been exceeded, application should at once be made for sanction to cover the excess.

25. As soon as possible after the close of each month, the Cantonment Committee shall furnish the Provincial Accountant-General with extracts from the registers of receipts and payments for the month, in the same details as in the registers, *i.e.*, the budget grants, the receipts and payments as in the registers, the monthly totals, the totals to the end of the last month and the grand totals, with the counterfoils of the receipts granted during the month and the paid bills, cancelled cheques if any, together with a statement of the balances in the following form :—

Balance at end of last month . . . . . .
Receipts during the month, as per accompanying schedule .

TOTAL .

Expenditure during the month, as per accompanying schedule.

BALANCE AT THE END OF THE MONTH .

Detail of balance :—

Balance in treasury as per pass book . . .
Cash received too late for remittance to treasury . .
Imprest in hand of Committee . . . .

Deduct—Outstanding cheques as per details below—

Net balance as above . . . . . .
Cheques outstanding on—

No.	Date.	Amount.
	TOTAL	

26. The Cantonment Committee will prepare a consolidated annual account for the information of His Excellency the Commander-in-Chief, in which they will show the receipts and payments of the fund classified under major and detailed heads given in the monthly account; and care should be taken that the total of the details under each head of receipts and charges in this account agrees exactly with the figure in the column "From 1st April to date" against the same head in the extracts of the registers of receipts and payments for March. This account will be submitted through the Provincial Accountant-General, who will agree the figures with his own classified abstract, and then forward the account to the [illegible], with the following endorsement: "Examined and found correct.—Accountant-General.

Classification.

27. All expenditure from the Cantonment Fund must be classified in the monthly account under the appropriate major and sub-head with reference to the nature of the charge, whether specific Budget provision exists or not, and no payment, which from its nature properly falls under one of the prescribed major heads of account, may be classified under the head "Miscellaneous" on the ground that Budget provision does not exist for the charge. The classification to be observed in the monthly and annual accounts of Cantonment Funds is given in Form 8.

28. If at any time it be found necessary to incur expenditure properly chargeable under one of the prescribed major heads (as "Police," "Conservancy," &c.), but which was not foreseen when the estimate was framed, and consequently is not provided for in the Budget, the Cantonment Committee may, with the sanction of the officer commanding the division or district, appropriate from any other detailed head falling under the same major head or from the lump sum provided in the Budget under "Miscellaneous" an amount sufficient to meet the extra charge, and the amount so appropriated will be treated as a transfer of Budget allotment from such other minor head or from the head "Miscellaneous" to the head requiring the additional grant.

Cantonment Fund
(See Appendix F,

Register of Receipts of the

Date.	No. of Counter-foil receipts.	From whom received.	Major head.	
			Detailed heads.	
		Total for the month		
		Add total to end of last month		
		Total from 1st April to date		

Form I.

Rule 5, Vol. I, C A C.)

_____ *Cantonment Fund.*

Major Head.				Total of each receipt.	Daily total carried to cash book.
Detailed heads.					

Cantonment Fund Form 2.

(See Appendix F, Rule 5.)

[*To be retained in Cantonment Fund Office.*]

No. _____

Dated _____

Received from _____

_____

on account of _____

_____

R _____

[*To be sent to Accountant-General with cash account.*]

No. _____ Dated _____

Received on account of _____

_____

(to be classified under the head _____

_____)

R _____

President, Cantonment Committee.

[*To be given to the person from whom the money is received.*]

No. _____ Dated _____

Received from _____

_____

on account of _____

_____

R _____

President, Cantonment Committee.

Cantonment Fund Form 3.

(See Appendix F, Rule 8, Vol. I, C. A. C.)

PASS BOOK.

The _____ *Treasury in account current with* _____ _____ *Cantonment Fund.*

CHEQUE BOOK No. _____

ADVISED _____

Date.	Number of Chalan.	Amount.	Initials of Treasury Officer.	Date.	No of Cheque.	Amount.	Initials of the Treasury Officer.

Cantonment Fund Form 4.

(See Appendix F. Rule 7, Vol I, C A. C.)

No._____

Dated_____

To_____

_____

R_____

CANTONMENT FUND CHEQUE.

*No.*_____ *Dated*_____ 189 .

*To the Officer in charge of the Treasury at*_____

*Pay to*_____

*R*_____ *and charge to*_____

Cantonment Fund.

Under ₹

President, Cantonment Committee.

This cheque is current for three months only.

Cheque Book No._____

Cheque No._____

Dated_____

To_____

Rs_____

Form 4.

(See Rule 8.)

Cantonment Fund Cheque._____

Cheque Book No _ _ _ _ _ _

Cheque No._____

ONE-ANNA STAMP.
If the cheque is for an amount exceeding twenty rupees.

Dated _ _ _____ 189 .

To the Officer in charge of the Treasury at _____ _____

Pay to _ _ _ _ _____

Rs_____ *and charge to the*_____

Cantonment Fund.

Under Rs

Signed _____

Secretary, Cantonment Committee,

or

President, Cantonment Committee,

or

Commanding Officer of the Cantonment.

This cheque is current for three months only.

Cantonment Fund
(See Appendix F,

Register of Payments of the

Date.	Number of Voucher	Number of cheque by which paid.	To whom paid	Major heads: Detailed heads.		
			Budget grant			
			Total to end of month			
			Add Total to end of last month			
			Total from 1st April to date			

Form 5.

Rule 15, Vol I, C. A C.)

_____ *Cantonment Fund.*

OF EXPENDITURE.

| | | |

Cantonment Fund Form 6.

(See Appendix F, Rule 20, Vol. I, C. A. C.)

Imprest Register of the _____ *Cantonment Fund.*

AMOUNT OF PERMANENT ADVANCE ℞ _____

Date.	Number of Sub-Voucher.	To whom paid.	Classification.		Amount.
			Major head	Detailed head.	
		Total drawn from Treasury by Cheque No. _____ On Voucher No. _____			

Cantonment Fund Form 7.

(See Appendix F, Rule 22, Vol. I, C A C)

Cash Book of the_____ Cantonment Fund.

RECEIPTS				PAYMENTS			
Date.	Amount as per Register of Receipts			Date.	Amount as per Register of Payments.		
	TOTAL OF MONTH .				TOTAL OF MONTH .		
	OPENING BALANCE .				CLOSING BALANCE .		
	GRAND TOTAL .				GRAND TOTAL .		

Cantonment
[See Appendix F,

Classification to be observed in the

Receipts.			
Land Revenue—			
Income from land the property of the Funds			
Excise—			
License Fees and Duties			
Provincial Rates—			
Rates and Cesses on Lands			
Miscellaneous			
Assessed Taxes—			
Taxes upon Houses			
Licenses on Trades and Professions			
Chowkidari Tax			
Octroi			
Miscellaneous (including Taxes on Horses and Carriages)			
Police—			
Fees, Fines, and Forfeitures			
Unclaimed property			
Miscellaneous (including Cattle-pound Receipts)			
Medical—			
Hospital Receipts (including sale of Medicines)			
Minor Departments—			
Agriculture—			
Public Gardens			
Sanitation—			
Conservancy Tax and Fees			
Sales of Manure, &c.			
Water-supply—			
Sale of Water			
Other Receipts			
Interest—			
Interest on Government Securities and other Investments			
Miscellaneous—			
Sales of old Materials			
Sales of Land and Houses			
* Contributions (including Grants-in-aid from Government)			
Rents of Houses			
Sales of Fruit, Grass, &c.			
Miscellaneous			
Public Works—			
Tolls and Ferries			
Miscellaneous			
Deposits and Advances—			
Loans by Public Subscription			
Other Deposits and Advances			
Total Receipts . Rs.			
Opening Balance . Rs.			
GRAND TOTAL . Rs.			

* This should contain the following details :—
1. From Local Funds.
2. From Government on account of—
(a) Conservancy. | (b) Lock Hospital. | (c) Sudder Bazar.

Fund Form 8.

Rule 27, Vol. I, C. A. C.]

accounts of Cantonment Funds.

Disbursements.			
REFUNDS—			
Refunds of Taxes			
Miscellaneous Refunds			
CHARGES OF COLLECTION OF REVENUE—			
Excise Establishment			
Rate and Cess Collecting Establishments			
Other Collecting Establishments			
GENERAL ADMINISTRATION—			
† Establishment engaged in General Management and Accounts			
Contribution towards Establishment in Government Offices			
LAW AND JUSTICE—			
Jails			
POLICE—			
† Executive Force			
Miscellaneous (including Cattle-pounds)			
EDUCATION—			
Colleges and Schools			
Grants-in-aid			
MEDICAL—			
Professional Establishment			
† Hospitals and Dispensaries			
† Vaccination			
Medical Schools			
MINOR DEPARTMENTS—			
† Public Gardens (Establishment and other Charges)			
Cemeteries (Establishment and other Charges)			
Public Fairs and Exhibitions			
† Conservancy (Establishment and other Charges)			
Water-supply (Establishment and other Charges)			
SUPERANNUATIONS—			
Pensions and Gratuities			
MISCELLANEOUS—			
Rents, Rates, and Taxes			
† Petty Establishments			
Miscellaneous			
PUBLIC WORKS—			
Supervising Establishment, Tools and Plant			
Original Works—			
Buildings			
Roads			
Port Appliances			
Other Works			
Maintenance and Repairs—			
Buildings			
Roads			
Port Appliances			
Other Works			
Petty Construction and Repairs			
DEPOSITS AND ADVANCES—			
Investment in Government Securities or otherwise			
Other Deposits and Advances			
TOTAL DISBURSEMENTS	Rs.		
CLOSING BALANCE	Rs.		
GRAND TOTAL	Rs.		

† The charges for Establishments and Contingencies should be shown separately.

APPENDIX G.

(See Chapter 18, Art. 303).

Model Form of Security Bond to be taken from Treasurers.

(Extracts from Resolutions of the Government of India, Department of Finance and Commerce)

Financial Department Resolution No. 3857, dated 5th November 1885.

Know all men by these presents that (*Principal*) of (*1st surety*) (*2nd surety*) of are held and firmly bound unto the Secretary of State for India in Council in the sum of ₹ to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment will and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this day of 189 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

"Whereas the above bounden was on the day of 189 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamp and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever *and whereas* the said as such Treasurer as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to *and whereas* the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint *and whereas* the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do *and whereas* the bulk of the said property remains as well in the care charge and custody of the Treasury officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof *and whereas* the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the district officer of or other the person exercising his functions for the time being under the sanction

of the Government of may direct *and whereas* the said in consideration of his said appointment has delivered to and deposited with and endorsed over to as such district officer as aforesaid Government securities to the extent of ₹ of which the numbers amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise; *and whereas* the said (*Principal*) and the (*1st surety*) and (*2nd surety*) as his the said sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office duly perform and fulfil all and every the duties thereof aforesaid, and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of district officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of or the said district officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or his said agent or agents nominee or nominees or any of the sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated accepted by or serving under him the said or his said agent or agents nominee or nominees or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said has acted or shall continue to act in the said office of treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue: Provided always and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the district officer for the time being of the Government of six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said until the expiration of the said period of six months: Provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government promissory notes for ₹ so deposited as aforesaid respectively or such other Government security or securities to the same amount as the district officer for the time being of the Governmet of may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said district officer for the time being or the Government of as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion therewith the interest thereon and to apply the proceeds thereof in and towards the indemnity as

aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said district officer for the time being or the Government of if they shall think fit to the said Provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said district officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government promissory notes for ₹ or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid The Schedule above referred to

And it is hereby lastly agreed and declared by and between the said [*Principal*] and the said [*one surety*] and [*other sureties*] as his the said [*Principal's*] sureties and the said Secretary of State that on the vacation by the said [*Principal*] of his said office of the abovementioned Government promissory notes for ₹ or any notes that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said [*the authority with whom the notes are deposited*] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [*Principal*] or any other person or persons aforesaid and which may not have been discovered until after the vacation of his appointment by the said [*Principal*]; *Provided always* that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said [*Principal*] and [*sureties*] in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

RESOLUTION.—The Governor General in Council directs that the form set forth above be substituted for the form which was circulated as a model under Government Order No. 3454, dated 2nd September 1882. The use of this form is subject to the explanation given in Resolution No. 774, dated 12th May 1885.

Financial Department Resolution No. 774, dated 12th May 1885.

RESOLUTION.—The Governor General in Council suggests that the form indicated above be used in future, and that, while the promissory notes lodged as security may be returned after six months, the bond should be retained permanently, or until it is certain that there is no necessity for keeping it any longer. It is to be understood that the form settled in the Resolution of 2nd September 1882, as also the form now prescribed, are only models, Local Governments and Administrations having full power to fix the precise terms of such bond, without reference to the Government of India.

APPENDIX H.

(See Chapter 18, Art. 340, Note 3.)

Questions for Treasury Inspections.

[NOTE.—The references in figures are to Articles of the Code.]

PROCEDURE, CHAPTERS 1 AND 18—

1. Are printed forms (*chalans*) available readily to persons having to pay money into the treasury? (3.)
2. Is money ever received without one? (3.)
3. Are payments made *before* a formal order is obtained from the Treasury Officer? (309.)
4. Are they at once noted in the cash-book or subsidiary register? (317.)
5. Are standing orders transgressed by the maintenance of a second set of accounts in the vernacular? (311.)

The treasurer's account of cash transactions is not a second account.

6. Is every payment made on the authority of a letter of credit other than those of the Public Works Department, noted thereon or in a register similar to form 65, at the time of payment? (315.)
7. Is the daily balance sheet *fully* agreed with the accounts and the treasurer's cash-book before the establishment leaves office each evening, or immediately on opening office next morning? (323.)
8. Does the Treasury Officer roughly verify the balance in the sole charge of the treasurer before signing the treasurer's daily balance sheet? (323.)
9. Does the Treasury Officer see that the cash balance shown against each tahsil agrees with that admitted by the tahsildar on the last returns embodied? (323, note.)
10. Are remittances between tahsil and district treasuries watched by means of the daily balance sheet? (323, note.)
11. Are returns for the account office written up day by day? (317.)
12. How are vouchers stored between the date of payment and of transmission to the account office? (319.)
13. Do officers in charge of tahsil, taluq, or sub-divisional treasuries send a monthly certificate of personal verification of their balances?
14. Are the balances at such treasuries verified during the tours of district and inspecting officers?
15. Is the balance in the chief treasury verified every month by the Collector? (335.)

PENSIONS, CHAPTER 19—

16. Are registers kept of the permanent pay orders payable at the treasury? (343.)
17. Are the files of permanent pay orders complete according to that register? (342.)
18. Are they accessible to strangers: to any one but the Treasury Officer?
19. Are the orders in good condition?
20. Are all payments noted on them? (347.)
21. Are any over-full of notes of payment?
22. Are any improperly detained, new payment of pension having been more than six months due? (Civil Service Regulations, 1038.)
23. Does the Treasury Officer regularly check the pensioner's marks with the original order before paying him? (342.)
24. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence (Civil Service Regulations 1029 (*a*) and recorded?

INTEREST, CHAPTER 13—

25. Is a register kept of Government paper on which interest has been made payable at the treasury? (179.)

STOCK CERTIFICATES, CHAPTER 14—

26. Is the register of stock certificates correctly maintained? (235 and 244.)
27. Is the register of interest orders kept up, and the entries duly made and signed by the recipient? (237.)

DEPOSITS, CHAPTERS 15 AND 20—

28. Are new receipt registers opened every year? (351.)
29. Does the Treasury Officer initial each deposit in the receipt register? (351.)
30. Does he ever question the admissibility of a deposit? (246.)
31. Is the order for repayment passed without previous reference to the receipt register? (250.)
32. Is each repayment entered in the receipt register at the time of payment, and initialled by the Treasury Officer? (250.)
33. For what accounts are personal ledgers kept? (355.)
34. Is there a periodical agreement of the balance at credit of a personal ledger account? (254.)
35. Is a formal acknowledgment of the correctness of the balance certified by the Accountant-General periodically passed by the officer administering the fund? (275.)

BILLS, CHAPTERS 9 AND 21—

36. Where are spare stores of bill forms kept? (406.)
37. Under whose key? (406.)
38. By what precautions maintained in order? (406.)
39. Is the numerical series of each class unbroken? (406.)
40. Are the books of forms required for the day's use issued in the morning? (406.)
41. And are they checked by the Treasury Officer on return in the evening? (406.)
42. Are issue registers opened before the year begins? (371.)
43. Is rule and clause, or Accountant-General's letter giving authority for issue of each bill, noted in the issue register? (371.)
44. Are counterfoils of bills issued, initialled by the Treasury Officer? (374.)
45. Do they agree with entries in the issue register on the experience of a few taken at random?
46. Are the issues of duplicates noted in the issue register? (371.)

NOTE.—The counterfoils of duplicates of bills will make it easy to test observance of rule in this matter.

47. Are the cross checks given in Art. 384, Civil Account Code, understood and applied?
48. Where are files of original advices of bills drawn on the treasury kept? (388.)
49. Are those from each treasury laid together in order of date? (388.)
50. Is the check register of bills payable written up daily from the advices received? (388.)
51. Does the Treasury Officer ever check the entries by the original advices? (388.)
52. Is the column of amount totalled as soon as each page is filled, and the total carried forward?
53. When the bills are presented for payment, are they checked with the check register of bills payable (390.)
54. Are the date and amount of payment entered in the check register? (394.)
55. Is the fact of payment also marked off in the original advice? (394.)
56. Are paid bills numbered in order of payment and attached to the paid bills schedule for transmission to the account office? (396.)
57. In old check registers of bills payable are lapses marked off? (403.)

PUBLIC WORKS DEPARTMENT, CHAPTER 24—

58. Is every letter of credit entered at once in the column of balance in the register of cheques paid? (449.)
59. Is anything credited in the register of cheques paid or in the Public Works pass-book, but the amounts of letters of credit issued by the Accountant-General? (457.)
60. Is the pass-book with the Executive Engineer? (457.)

61. How often does he send it to be written up? (457, note.)
62. Is the treasury register kept up to date? (451.)
63. Is it laid before the Treasury Officer before any new cheque is passed for payment? (451.)
64. When are cheques paid at tahsil or sub-divisional treasuries posted in it? (451(2).)

CASH—CHAPTERS 18 AND 29.

65. What is the amount under double locks? (304.)
66. Are two different boxes (or other receptacles) always in use at the same time one for money received into, the other for money passed out of double locks? (305)
67. Does the Treasury Officer himself register (in Form 29) every amount passed into or passed out of double locks at the time with his own hand? (305.)
68. What is the amount in the treasurer's hands? (304.)
69. Are the different kinds of coin kept apart?
70. Are each kind kept in bags of uniform size? (305.)
71. Are there two locks to the outer door, and who keeps the keys? (603-*a*.)
72. Are the boxes and safes in good order: are there two locks to each, and who keeps the keys? (603 *b* (1).)
73. If the bags are kept on trestles, is the strong-room so closed as to prevent the insertion of any rod or instrument within the room? (603-*b* (2))
74. Are copies of the Executive Engineer's certificate and the Police Superintendent's order hung up in a conspicuous place; and are their orders strictly enforced? (603-*e*.)
75. What is the date of the Executive Engineer's certificate? (603-*f*.).
76. Is there any bag or store of coin in the treasury kept apart from the general balance? (2.)
77. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments? (2-1.)
78. Does the amount of cash in the treasury, including currency notes, agree with the balance as shown in the last entry in the cash balance book? (329)
79. Does the cash balance book show correctly its distribution between treasure under single and under double locks? (331. (Form 38))
80. Are pains taken to empty the treasure chests in the same order as they were filled? (305-1.)
81. Has each chest a memorandum of its contents altered and initialled by the Treasury Officer when money is put in or taken out? (305-6.)
82. What uncurrent coin is there in the treasury? (592.)
83. Under what orders received?
84. How is silver coin cut under the Coinage Act held? (588.)
85. Have any ⅛ or ¼ rupees been cut as light? (584.)
86. What precautions are taken by the Treasury Officer to see that all coin presented by the public is carefully examined and withdrawn from circulation if tampered with or unduly worn? (579)
87. Where is the set of minimum weights and test scales? (585.)
88. In what condition are the scales?
89. Are rupees supposed to be light tested by *those* scales before being cut? (585)
90. Is small silver readily obtainable on application? (569.)
91. Are requisitions for copper coin ever received from tahsils?
92. Are they promptly answered?
93. Is the supply of copper at each tahsil ample to meet all demands? (569, note)
94. Is Government copper coin freely taken without limit of amount? (568.)
95. Is it freely issued to all applicants seeking it in exchange for silver or in payment of claims against Government? (569.)
96. What record is kept of the copper so received and issued at the head-quarter and subordinate treasuries? (331.)
97. How much uncurrent and defaced copper coin is there on hand?
98. Is it kept so apart from the current copper that it cannot be issued by mistake?
99. Is it returned into store at the nearest depôt or sub-depôt (592.)

CURRENCY—

100. Are notes of foreign circles freely taken when tendered in payment of Government demands? (606.)

Note that payment for supply bills on other treasuries is not payment of Government demands.

101. Is the placard in English and the vernacular (regarding encashment of notes) exhibited in a conspicuous place when the balances allow such encashment? (609.)

102. Are currency notes of the home circle arranged in bundles according to their denominations? (612.)

103. Are they placed in order of receipt? (612.)

104. Are they regularly re-issued in the order of their receipt? (612.)

105. Is the prohibition to demand the name of the payer or receiver of notes obeyed? (613.)

106. Is the note register punctually kept up? (617.)

107. Is it in English or in vernacular?

108. Does it separate the different denominations of notes? (617).

109. Does it separate notes of the home circle from those of foreign circles? (617.)

110. Are the notes of foreign circles kept apart, but in bundles, and with care in arrangement similar to that observed for home notes? (612.)

111. Are they ever re-issued without special application from the person receiving them? (615.)

STAMPS—APPENDIX K.

112. Is the store account of stamps kept regularly up to date?

113. What stock is left with the treasurer or official stamp-vendor?

114. What is under the Treasury Officer's charge?

115. When was stock last actually taken?

116. By whom?

117. Was it found to agree with the balances in the registers?

118. Describe fully the charges paid from the treasury for the sale of stamps.

EXCISE OPIUM—

119 to 125. The questions are the same as those regarding stamps, 112 to 118.

TREASURY FURNITURE—

126. How many spare Chubb's locks are there in store?

127. What is their condition?

128. Who keeps their keys?

129. What is the state of the treasure boxes?

130. Are they of uniform size?

131. Have those in use Chubb's locks?

MISCELLANEOUS—

132. What record is kept of the Accountant-General's orders of retrenchment?

133. In whose custody is it?

134. Is reference made to it before new pay is issued?

135. Are the corrections to the Civil Account Code posted up to date?

136. Is the circular file of the account office complete?

137. Is it accessible?

138. Does the Treasury Officer take pains to see that important new circulars are understood?

139. Are the office registers and records in good order?

TREASURER—

140. What security does the treasurer give ?
141. Where is the bond kept ?
142. When was it last tested ?
143. What amount is ordinarily left in the treasurer's hands ?
144. Who appoints *tahvildars*, shroffs or cash-keepers, at sub-treasuries ?
145. And on what security ?

ESTABLISHMENT—CHAPTER 5.

146. Are receipts taken in a register for all pay and allowances issued ? (63.)
147. Is a stamped receipt required whenever the amount exceeds R20 ? (63)
148. Have service books been prepared for the whole establishment ? (67.)
149. Are they kept up to date ? (67).

APPENDIX I.

(See Chap. 24, Art. 465, Vol. I, C. A. C.)

Civil Engineers' Provident Fund.

I.—The institution of a Provident Fund under the conditions specified in Rule II is sanctioned for the following officers of the Public Works and Telegraph Departments :—

(1) Civil Engineers on the effective list of the Public Works Department.

(2) Civil Engineers transferred to the Accounts Branch, or the Superior Railway Revenue Establishment, or to foreign service under Chapters XXXV and XXXVI of Civil Service Regulations.

(3) All civil members of the Superior Accounts Establishment who are not Civil Engineers.

(4) Superior civil officers of the Indian Telegraph Department.

(5) All civil officers of the Superior Revenue Establishment of State Railways who are pensionable.

(6) Civil Under and Assistant Secretaries in the Public Works Branch of the Secretariat of the Government of India, or of a Local Government or Administration.

(This order is applicable to Madras and Bombay.)

II.—The conditions under which these officers will join the fund are as follows :—

(1) The monthly deposit may be not less than 5 per cent. and not more than 10 per cent. on the salary (as defined in the Civil Service Regulations) of each depositor for that month.

(2) In the case of officers in the Public Works Department on the 4th February 1885 or in the Telegraph Department on the 13th October 1886, the deposits will be voluntary, and may be discontinued and renewed at the option of the depositor. But officers joining either of these departments after the dates given above for the department concerned must contribute 5 per cent. of their salary to the Fund and may contribute up to 10 per cent. of salary. Apprentices may contribute to the Fund, but will not be compelled to do so. The officers of the State Railway Superior Revenue Establishment to whom these rules apply must be pensionable, and consequently appointed before 1st September 1881. Hence in their case the deposits are purely voluntary.

(3) An officer on leave of any kind may at his option subscribe any sum he pleases subject to a minimum of 5 per cent. on his leave allowances and maximum of 10 per cent. on the salary he would draw if on duty.

NOTE.—When an officer's leave allowances are drawn in India, the subscriptions will be dealt with as usual on audit of pay bills—*see* paragraph IV. When, however, they are payable out of India or when an officer is on leave without allowances, he can contribute such amount as he pleases between the minimum and maximum as above but must make his own arrangements for the payments.

(4) Compound interest at 4 per cent. on such payments will be annually credited by Government to each officer subscribing.

(5) The sum which will thus accumulate to the credit of an officer will be his absolute property, to be handed over to him unconditionally on quitting the service, or in the event of his death before retirement, to his legal representatives. Government will not be bound by or recognise any assignment or trust executed or attempted to be created by any officer during his life time, and will only make payments (1) during the lifetime of the officer on his own receipts, (2) after his death in accordance with Rule VIII *infra*.

(This order is applicable to Madras and Bombay.)

III.—The deposits received under the foregoing resolution will be placed in a Government Savings Bank named "Civil Engineers' Provident Fund." The administration of the Fund will rest with the Government of India in the Public Works Department.

Administration of the Fund.

IV.—Deposits will be received in the case of officers of the Public Works Department by the various Examiners of Public Works and Railway Accounts throughout India, and in the case of officers of the Telegraph Department, by the Examiner of Telegraph Accounts. They will be recovered by deduction from the pay bills or may be made in cash. Deposits cannot, except in the cases provided for in the next rule, be made otherwise than through an Examiner or an Executive Engineer or Divisional Superintendent of Telegraphs who is in account with an Examiner.

Receipts of Deposits.

V.—An officer who is not on the books of any Examiner, but receives his allowances either from the Civil Department or from a local fund or a Foreign State, may, if he has already been admitted as a depositor, pay his contributions either in cash into the nearest treasury, or, if he is paid by the Civil Department, by deduction from his salary bill. He must in either case specify the number of his account. His contributions will be passed on by the Civil Accountant-General, in the case of an officer of the Public Works Department, to the Examiner, Public Works Accounts, of the Province, and in the case of an officer of the Telegraph Department, to the Examiner of Telegraph Accounts. The Examiner to whom the contributions are passed on will exercise the responsibility mentioned in Rule IX, except in the case of officers whose salary bills are audited in the Civil Department, in which case the Civil Audit Officer concerned will exercise the responsibility.

An officer of this class who has not already been admitted, must apply for admission to the Accountant-General, Public Works Department.

NOTE.—For the purposes of this rule, so far as concerns officers of the Public Works Department, the Examiner for the Province is, in the case of Indian Treasuries, the Examiner of Military Works Accounts.

VI.—No withdrawal will ordinarily be allowed from the deposit until the depositor quits the service or dies. But on local Governments or Administrations being satisfied that the pecuniary circumstances of a depositor are such, that the indulgence is absolutely necessary, a deposit may be temporarily withdrawn under orders issued by the respective Local Governments and Administrations—

Withdrawals.

(i) to pay for the passage of the depositor going on leave out of India on medical certificate or returning after such absence;

(ii) to pay for the passage of any member of the depositor's family coming from beyond the sea to join him, or going beyond the sea, sick, or from some urgent cause.

A withdrawal thus sanctioned will be made after reference to the Comptroller-General to ascertain that it is covered by the amount at credit.

NOTE.—1. In the case of depositors of the Telegraph Department, the Director General of Telegraphs exercise the powers of a Local Government.

2. Withdrawals may be allowed in the case of officers who, by reverting from the superior to the subordinate establishment, become ineligible to subscribe to the Fund.

VII.—Withdrawals under Rule VI will be recovered in twenty equal monthly instalments compulsorily deducted from salary in addition to contributions under Rule II, whenever full salary is drawn, until the whole is refunded. Such instalments may be paid in advance.

VIII.—The balances of deceased depositors will be paid according to Act V of 1873,—*vide* foot-note.*

Deceased depositors.

IX.—For the proper admission of depositors, the correct realization of the receipts, and the admission and payment of the withdrawals, the Examiners, as Audit Officers, will be entirely responsible, except as provided in Rule V. The functions of the Comptroller-General are purely those of keeping the account of the receipts and withdrawals as reported by the Examiners.

Responsibility of Examiners.

X.—All sums received from depositors will be credited, and all sums withdrawn will be charged by the Examiners under the head "Civil Engineers' Provident Fund."

Examiner's account of deposits.

* As regards deceased depositors, Act V of 1873 applies to those balances only which do not exceed R1,000. Balances in excess of R1,000 should be paid on production of probate, letters of administration, or a certificate under Act VII of 1889, unless otherwise ordered by the Local Government, which has a discretionary power to dispense with such evidence in cases where it is of opinion that to require it would cause hardship, and to dispense with it would involve no appreciable risk.

When repayment is made under section 4 of a deposit belonging to the estate of a depositor deceased, the list of deposits repaid must be supported by a certificate from the Secretary in Form B.

Form C. is prescribed for certificate under section 8 of Act V of 1873 (Savings Banks Act) required for proceedings regarding deceased depositors' estates.

XI.—The Examiner will, at the end of each month, forward to the Comptroller-General Savings Bank Department, a statement in Public Works Department Form No. 82A of the sums he has received on account of the Fund. This statement will contain (1) the dates of receipt; (2) the numbers of the depositors' accounts; (3) names and official designations of the depositors; and (4) amounts of deposits. The total of this statement must agree with the corresponding credit in the Examiner's account as rendered to the Accountant-General. For numbers of depositors' accounts, see below, Rule XV.

Examiner's account of withdrawals.

XII.—The Examiner will similarly forward a monthly statement of withdrawals in Public Works Department Form No. 82B. This statement will give the following particulars, and the total of it must agree with the corresponding debit in the Examiner's monthly account as rendered to the Accountant-General:—(1) dates of payments; (2) numbers of depositors' accounts; (3) names and official designations; (4) amounts paid; (5) number and date of the orders of the Local Government or Administration for payment as prescribed in Rule VI. The payees' receipts must accompany the statement. For number of account, see below. Rule XV.

The Accountant-General will enter on the first page of his monthly account to the Comptroller-General a complete statement by Examiners, of the total receipts and withdrawals on account of Provident Fund.

Accounts of Fund to be transferred annually to the books of Examiner, Military Works Accounts.

XIII.—The yearly receipts and charges on account of the Civil Engineers' Provident Fund will be cleared from the books of the various Examiners by transfer to those of the Examiner of Accounts, Military Works, in whose books consequently the transactions of the whole Fund will be recorded.

Depositors' ledger.

XIV.—The account of each depositor will be posted in a ledger, to be kept by the Comptroller-General, Savings Bank Branch. As soon as the postings of the schedules for March are completed, the Comptroller-General will forward to the Examiner of Accounts, Military Works, for verification, abstracts of deposits and withdrawals made during the year as communicated by the Examiners concerned. And when the figures are verified, the Comptroller-General's ledger will be closed and interest passed.

Numbers of depositors' accounts.

XV.—Every account in this ledger will receive a distinct number. The number so given to the depositors' accounts will be consecutive. When a new depositor is admitted, the Comptroller-General will, on reference, notify to the Examiner concerned, or in the case of depositors not on the books of any Examiner, to the Accountant-General, Public Works Department, the number to be given to his account, and this number will be quoted against all further deposits, and all withdrawals in the statements prescribed in Rules XI and XII. A depositor's number will not be altered, nor will the numbers of closed accounts be given to new depositors.

In the event of the depositor's transfer, a certificate should be forwarded to the accounts officer of the Province or Railway to which he is transferred, showing the number given to the depositor's account, the amount contributed by him during the last four months of his service prior to transfer, and the sum, if any, withdrawn under Rule VI, which remains to be compulsorily recovered.

(This order is applicable to Madras and Bombay.)

Interest.

XVI.—Interest will be allowed at the rate of 4 per cent. per annum for each calendar month upon the minimum balance of the depositor's account between the close of the fourth day and the end of the month. In calculating interest under this rule, the deposits received by deduction from salary will be considered as paid into the Fund on the 1st of the month succeeding that for which the salaries from which the deductions are made are due. The interest will be calculated monthly as provided for in the form of ledger, but will not be added to principal until the end of the official year, except when the account is to be finally closed, in which case the interest will be paid, after reference, as prescribed in the next section.

Closing of account.

XVII.—When an account is to be closed, the Examiner who at the time is charged with the receipt of the deposits, will submit to the Comptroller-General a statement of the transactions of the past four months, certifying them to agree with the debits and credits in his accounts (or submitting such certificate of any other Examiner in whose accounts they were included), and will apply for an order for payment of interest and principal up to date. The account will be

made up in advance by the Comptroller-General and issued in the Form A attached, with an order directing the debit.

Addition of interest.

XVIII.—The amount of interest to be added to the balance of the Fund will be calculated each year by the Comptroller-General, who will issue a direction to the Accountant-General, Public Works Department, to credit the amount to the Fund by debit to Civil Department in the Exchange Account between the Comptroller, India Treasuries, and the Examiner of Accounts, Military Works. This transaction must include the debits on account of interest paid during the year on closed accounts, which during the currency of the year is debited to the Fund itself.

Yearly advice to depositors.

XIX.—As soon as possible after receiving the March accounts of the Accountant-General, Public Works Department, the Comptroller-General will make up each depositor's account with interest to March 31st, and will send him, through the Examiner in whose account his last subscription was received, a statement of his account in Form A annexed or in some similar form. Depositors are required to satisfy themselves as to the correctness of these statements; and unless errors in them are brought to the notice of the Comptroller-General within one month from the date of their receipt, Government will not be responsible for any sums not thus acknowledged.

XX.—Any depositor may, once in the official year but not oftener, receive on application to the Comptroller-General, a copy of his account for the last official year, and for so many months of the current year as may have been posted and agreed with the accounts of the Department.

Form A.

(Referred to in Rule XVII-of Appendix I, Vol. I, C. A. C.)

CIVIL ENGINEERS' PROVIDENT FUND.

Deposit Account of _____ (name) _____ (designation) _____ *Deposit No.* _____ *in the Civil Engineers' Provident Fund for the year ending the 31st March 189* .

During the month of _____	Deposits.			Interest.			Withdrawn.		
	R	a.	p.	R	a.	p.	R	a.	p.
Each month to be entered consecutively.)									
TOTAL .									

Statement of account for the year ending March 31st, 189 .	R	a.	p.
Balance on 1st _____ 189 , including interest			
Additions during the year . .			
Interest			
TOTAL .			
Deduct withdrawals . . .			
Balance on 189 . . .			
Remarks.			

Dated _____

Depy, Comptroller General, .
Savings Bank Branch.

Form B.

(Referred to in foot-note to Rule VIII of App. I, Vol. I, C. A. C.)

Name. WHEREAS depositor No. in the Civil Engineer's Provident Fund at died on the day of 189 , leaving therein the sum of and Probate of† Will, or Letters of Administration of† effects or a Certificate under Act VII of 1889, has not been produced to me within three months from the time of† death, I do hereby certify, pursuant to Act V of 1873, that‡ of§ the‖ of the said deceased depositor has on before me proved† right to administer the effects of the said deceased, and I hereby direct the said sum of to be paid to** accordingly.¶

Dated this day of 189 .

Secretary,
Civil Engineer's Provident Fund.

† His or her.
‡ Name.
§ Residence.
‖ Here state relation to the deceased.
¶ If security is given, here write—*Security having been given by* for the due administration thereof.* But if no security is taken, this blank will not be filled up.
** Him or her.

Form C.

(Referred to in foot-note to Rule VIII of App. I, Vol. I, C. A. C.)

WHEREAS (*name, residence, occupation*)_____ depositor No._____ in the State Railway Provident Institution at_____ is reported to have died on _____, and WHEREAS _____ of_____ setting forth that he has claimed Probate of the Will or Letters of Administration of the estate or certificate under Act VII of 1889 for facilitating the collection of debts on successions, &c.), has applied to me for a certificate under Section 8 of Act V of 1873 (The Government Savings Banks Act, 1873) I HEREBY certify that the amount of the deposit belonging to the estate of the said_____ is_____

*Dated this*_____ *189* .

Secretary or Manager,
State Railway Provident Institution.

APPENDIX J.

(See Chap. 31, Art. 667, Vol. I, C. A. C.)

Paper of instructions to be given to the Police Officer in charge of a remittance by rail. (See Art. 667.)

[These instructions should be printed in English and the vernacular languages of the provinces in which they may be required, and a copy containing both the English and a vernacular version must be handed by the treasury or currency officer at the despatching station to the police officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail, and they should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.]

"INSTRUCTIONS.

"1. The police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury; but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

"2. The guard should be accommodated in a brake-van attached to the treasure-van, or in the end compartment of the carriage next adjoining the treasure-van; and the doors of the compartment occupied by the guard should never be locked.

"3. An officer relieving such a guard will see that the numbers of the wagons agree with those given in the blank receipt tendered for his signature; that the locks are secure; and that the locked doors of the van cannot be opened.

"4. The officer in charge of such a guard should be provided with a lantern which will burn all night, and should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure-wagon; if there be several such wagons, it will suffice to tell off two men, who may stand, one at each end of the wagons.

"5. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.

"6. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for 'bags said to contain coin to the value of R ,' or for , boxes, with marks and weights detailed in the invoice, said to contain coin to the value of R .' If any box be short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise he should be allowed to return at once.

"The form of receipt to be used by a relieving guard should run thus:—

"Received charge from , police officer of district of railway wagon No. , said to contain boxes aggregating R , wagon No. said to contain boxes aggregating R (and so on). The wagons were duly locked, and one key for each made over; receipts to be given by other relieving guards are also acknowledged." The number and contents of each wagon should be detailed in case of a break-down. The receipts should be in English if the police officer is acquainted with that language, otherwise in the officer's vernacular.

"7. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager of the Railway."

APPENDIX K.

(See Chapter 33, Art. 720).

Rules for the custody, supply, and sale of Stamps of all descriptions, namely, General Stamps used to denote the duties payable under the Stamp Act, 1879; Court-fee Stamps used to denote the fees payable under the Court-fees Act, 1870; Telegraph Stamps and Postage Stamps.

Central Depôts.

1. There shall be three central depôts for stamps of all descriptions, in charge of the Superintendents of Stamps at Madras, Bombay, and Calcutta, respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall, for this purpose, forward not later than the last week in September in each year indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Superintendent of Stamps, Calcutta. The Superintendent of Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions, showing separately the demand for the following year for each of the three presidencies, including in it the indents of the Superintendents of Stamps, Madras and Bombay; and shall forward this general indent to the Government of India in the Financial Department for transmission to the Secretary of State so as to reach him not later than the 1st November in each year. The Superintendent should forward a copy of the section of the general indent relating to postage stamps to the Director General of the Post Office, and of the section relating to Telegraph stamps to the Director General of Telegraphs.

NOTE 1.—Only one year's stock shall be maintained of the kinds of stamps specified below :—

Postage Stamps and Post-cards.

½ Anna post-cards.
½ „ reply cards.
½ „ ordinary envelopes.
½ „ postage labels.
1 „ „ „
½ „ service labels.
1 „ „ „

Court-fee Stamps.

1 Anna labels.
4 „ „
8 „ „
1 Rupee „

Stamps for Copies.

2 Annas (small size).
4 „ („ „).
4 „ (large „).

Non-judicial Stamps.

1 Anna revenue labels.
2 Annas impressed paper.
4 „ „ „
8 „ „ „
1 Rupee „ „
2 Rupees „ „

NOTE 2.—As only a year's stock of these descriptions of stores will be maintained in future it is necessary to take special precautions against any possible failure in the supply, and the Superintendent of Stamps, Calcutta, will therefore in future advise the Store Department of the India Office every three months of the actual rate of consumption up to date and the consequent probable requirements during the remaining periods of the year, noting any case in which increased consumption or an erroneous estimate requires a special supply.

NOTE 3.—Each shipment of stamps shall, on arrival from England, be placed in store-room and shall not be interfered with until required for use, the rooms being secured under the additional lock and key of an officer unconnected with the Stamp Department. Arrangements should be made for the presence of both the officer appointed to verify the stock, and the officer who holds the additional key (if different officers) or of their representatives, when it is necessary to open the store-rooms for the removal of any stock. Surplus stock which is placed unopened on arrival in the store-rooms, and secured under additional lock as already mentioned, may be exempted from the periodical verification (*vide* Rule 32, Chapter 76) and accepted by the verifying officer as intact, until it is required for use. The Local Government will determine in each case the officer whose additional lock and presence at verification will be required.

2. Stamps for the Madras Presidency, including Coorg and local depôts subordinate to Madras, shall be supplied from the central depôt at Madras on the indent of the officers in charge of local depôts.

3. Stamps for the Presidency of Bombay, including Sind, the Berars, the Central Provinces, and local depôts subordinate to Bombay, shall be supplied from the central depôt, Bombay, on the indent of officers in charge of local depôts.

4. Stamps for the Bengal Presidency, including the North-Western Provinces and Oudh, the Punjab, Central India, Rajputana, Assam, and British Burma, and local depôts subordinate to Calcutta, shall be supplied from the central depôt, Calcutta, on the indent of officers in charge of local depôts.

5. The Superintendents of Stamps, Madras, Bombay, and Calcutta, on receiving an indent from a local depôt, shall have the indent examined to ascertain that the indent is such as to insure the local depôt having a proper supply, and may comply with the indents in full or in part, as he thinks fit. If he thinks that the indent should be increased, he should request the officer who submitted the indent to submit a supplementary indent. The Superintendents of Stamps should also, if the monthly statements of transactions (Rule 34) show that the balance of any kind of stamp in any local depôt is falling too low, call the attention of the officer in charge to the fact. The Presidency Post Offices of Calcutta, Madras, and Bombay may indent for supplies on the central depôts.

Local Depôts.

6. Every treasury throughout India, including those attached to political and salt agencies, shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no treasury.

7. Each local depôt shall, unless the Local Government otherwise directs, maintain a supply of stamps equal to the probable consumption of five months. Local Governments may direct that the supply to be maintained, either generally or in respect of any particular kind of stamp or in certain local depôts, shall be equal to the probable consumption of such other period as they deem expedient.

8. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamp of which a supply is required the total of the balance in the local depôt and any branch* depôts subordinate to it, the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. The periods of "six months" and "three months" of this rule may, like that of five months in Rule 7, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendent of Stamps, Madras, Bombay, or Calcutta, as the case may be; but the Local Government of any province may direct that the indents shall be forwarded through any other officer, such as the Superintendent of Stamps of the province, or that a copy of the indent shall be forwarded to such officer.

9. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt, the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the province, or such other officer as the Local Government may direct. It is the duty of the Superintendent of Stamps, Madras, Bombay, or Calcutta, to report to the Local Government (or such authority as the Local Government may direct) in the case of general and Court-fee stamps, to the Director General of Post Office in the case of Postage stamps, and to the Director General of Telegraphs in the case of Telegraph stamps, any case in which it may come to his knowledge that the stock of stamps in any local depôt of any description has fallen below the prescribed amount.

10. As soon as possible after the arrival of a supply of stamps from the central depôt or from another local depôt, the officer in charge of the local depôt shall have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened. The number of stamps received shall be compared by the officer in charge with the submitted invoice, and a receipt shall be sent as soon as possible to the officer who despatched the stamps.

* For branch depôts the figures of the latest periodical return received at the local depôt showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

11. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge must count with his own hands. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt, and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received, before signing the receipt.

12. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Superintendent of Stamps. Stamps which are through any accident rendered unfit for issue at any time after receipt should be similarly returned to the Superintendent as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (Rule 34), and in the *plus* and *minus* memoranda (Rule 36).

13 Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock, arranged in parcels or packets containing known quantities, the amount of each denomination being entered in a register maintained to show the receipts and issues to and from the store under double lock.

14. The treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depôt. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

15. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. On a fixed date near the beginning of each month the *ex-officio* vendor shall prepare an indent for the quantity required for the month in a form showing the balance in his hands, an average month's consumption, and the quantity required. When this indent is approved by the officer in charge, who should examine the balance under single lock, and ascertain that the quantities shown agree with the quantities shown in the indent, he shall give out the quantity required from the store under double lock. The same procedure shall be followed if any stamps should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week or any other period less than a month, if they consider this desirable with reference to the amount of the treasurer's security or for any other reason.

16. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall keep in such language as the Local Government may direct an account of the daily sales for each of the four descriptions of stamps in a form showing for each denomination the balance in his hand at the beginning of the day, the quantity sold during the day, and the balance in his hand at the end of the day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised on account of each of the four descriptions of stamps—namely, General, Court-fees, Postage, and Telegraph—being paid in separately. The account of daily sales should be inspected every day by the officer in charge of the depôt.

17. The rules regulating the grant of discount and the grant of licences to licensed vendors for the sale of General and Court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor General in Council.

18. Local Governments may direct that the sales to the public of general and Court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

19. Telegraph stamps shall be sold to the public for cash by the *ex-officio* vendors, provided that the quantity of stamps sold to one person at one time shall not be less in value than R5, and that the quantity sold shall not include less than one rupee worth of any particular denomination. On such sales no discount is allowed.

20. Telegraph Masters shall obtain supplies of Telegraph stamps from the local depôts subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rule, and shall sell to the public Telegraph stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sale of stamps; but they

are allowed permanent advances of Telegraph stamps without payment, the amount of the permanent advance being fixed by the Director-General of Telegraphs. When the permanent advance of Telegraph stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local depôt is closed for holidays of more than one day's duration, officers in charge of local depôts are authorized to issue Telegraph stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted when the treasury re-opens by the return of the stamps, or the payment of their value if sold.

21. Service postage stamps shall be sold for cash from local depôts to Government officials and to persons specially authorised to purchase and use service stamps on a written application. On such sales no discount is allowed.

22. Ordinary postage stamps shall be sold to the public for cash from local depôts, provided that the value sold to any person at one time shall not be less than R5, and shall not include any fraction of a rupee, and that embossed envelopes and post-cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packets, no discount being allowed.

23. The officer in charge of every post office, receiving office, tahsil, thana, and police-station, at which letters are received for despatch, and every person licensed under the rules framed under the Stamp Act, 1879, to sell General stamps, are required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. To such persons ordinary postage stamps, except soldiers' envelopes, are sold from local depôts for cash on the same conditions as to quantity as those prescribed in the preceding rule; and on such sales discount at the rate of quarter of an anna in the rupee is allowed.

24. The officers in charge of post offices, receiving offices, tahsils, thanas and police-stations at which letters are received for despatch, are also required to keep a supply of one-anna Revenue stamps for sale to the public. To such officers one-anna Revenue stamps are sold from local depôt on the same conditions as to quantity as those prescribed in Rule 22. On such sales discount at the rate of one half-anna in the rupee is allowed.

25. A District Officer may authorise the grant of discount at the rate of quarter of an anna in the rupee to any *bonâ fide* retail vendor of ordinary postage stamps, provided he is not employed in a Government Treasury. Such authority shall be in writing, and shall remain in force for one year. It may contain conditions in all or any of the following respects, namely, the maintenance of a sufficient supply of stamps of all or any specified denominations of postage stamps for retail sale; the sale of the stamps at one or more particular shops or places, and the prohibition of sales at other shops or places; and the days and hours of sale. The District Officer shall keep a register showing the name, residence, and occupation of every person to whom he grants such authority.

26. Superintendents and Inspectors of Post Offices within their respective jurisdictions, and any other officers of the Post Office authorised on that behalf by the Post Master General or Deputy Post Master General, are empowered to examine the stock of postage stamps kept by any of the persons required or authorised to keep postage stamps for sale to the public under Rules 23 and 25.

Branch Depôts.

27. Every subordinate, branch, or tahsil treasury shall be a branch depôt for the sale of stamps of all descriptions.

28. The sub-treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of stamps at a branch depôt.

29. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinte in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt; and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge.

30. The supply to be kept in a branch depôt should be equal to the probable demand for three months; but Local Governments may direct that the supply shall be equal to the

demand of any other period instead of three months which they may consider expedient. The stock should be kept up to this amount by indenting and obtaining supplies from the local depôt from time to time as may be necessary.

31. Local Governments shall fix the period a supply sufficient for which shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the branch depôt shall be kept under double lock of the officer in charge of the branch depôt and of the *ex-officio* vendor, and given out to single lock as required.

32. Sales from branch depôts will be made subject to the same rules as those from local depôts.

Returns to and by the Superintendents of Stamps and Accountants General.

33. On the last open day of September and March each year, the officer in charge of each local depôt will count, or have counted in his presence, the stamps in the depôt, both those under double lock and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depôt. He will attach to the monthly statements for September and March rendered to the Superintendent of Stamps, Madras, Bombay, or Calcutta, a certificate in the following form:—

"I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the $\frac{\text{September}}{\text{March}}$ 189 ,

	R	
* General		and found the value of each description to be as stated in margin.* Also that I have received certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in the branch depôts on
Court-fees		
Telegraph		
Postage		
	R	the last day of the month of $\frac{\text{September}}{\text{March}}$ of which the accounts are incorporated in the Head Treasury accounts, and that these certificates show the value of each description of stamps to be as stated in the margin.†
† General		
Court-fees		
Telegraph		
Postage		

"The total values of stamps in this depôt and the branch depôts, as found by the above certified examination, are therefore—

	R
General	
Court-fees‡	
Telegraph	
Postage	

which amounts agree with the balances shown in the monthly statement for $\frac{\text{September}}{\text{March}}$ to which this certificate is attached. *If there is any difference, add* "with the exception of the following differences:—

the

explanation of which is as follows:—

34. Monthly statements showing the receipts and issues of each local depôt, including the transactions of the subordinate branch depôts, shall be prepared by the officer in charge of the local depôt, and forwarded in the first week of the succeeding month to the Superintendent of Stamps, Madras, Bombay, or Calcutta, separate statements being prepared for General stamps, Court-fee stamps, Telegraph stamps, and Postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand at the beginning of each month, of the quantities received from the Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the endof the month. These statements may be forwarded to the Superintendent of Stamps, Madras, Bombay, or Calcutta, either direct or, if the Local Government so order, through any officer named by the Local Government.

35. These statements shall be checked by the Superintendents of Stamps by comparison with previous statements and the accounts of the Central depôt, and shall be used by them to check indents and to watch the balances in the Local Depôts.

‡ Stamps for copies are included under Court-fee stamps.

36. Treasury Officers and other officers in charge of Local Depôts shall forward to the Accountant General or Comptroller such returns of the receipts and sales of stamps as the Comptroller-General may direct, in the form of *plus* and *minus* memoranda or otherwise.

37. The Superintendents of Stamps, Madras, Bombay, and Calcutta, shall send to the Accountant-General or Comptroller such accounts of the transactions of the Central and Local Depôts as the Comptroller-General may prescribe.

38. They shall also every six months intimate to the Accountant-General or Comptroller for comparison with the amounts shown in the returns received from treasuries and other local depôts under Rule 36 the receipt of the certificates prescribed in Rule 33 and the amount of stock certified to be in balance in each local depôt.

39. The Comptroller-General shall prescribe such rules as he considers necessary for the disposal of the accounts mentioned in the foregoing rules, and for the check of the receipts issues, and sales.

40. The Local Governments of Madras, Bombay and Bengal shall arrange for a periodical verification by counting of the stock of stamps in respective central depôts. The verification shall be carried out in the manner and form to be prescribed by the Comptroller-General, and the result of it will be reported to the local Accountant-General.

41. The Superintendents of Stamps, Madras, Bombay, and Calcutta shall forward every month to the Director General of the Post Office a statement showing the balances and receipts in the central depôt and the issues to each local depôt of postage stamps during the month. They shall also send monthly to the Comptroller of the Post Office a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to them. The Accountant-General or Comptroller will, with his monthly account current with the Examiner of Telegraph Accounts, forward a statement showing the total realisations at each treasury from the sales of Telegraph stamps during the month.

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Form 1.

(See Chapter 4, Art. 42, Vol. I, C. A. C.)

[On a quarter sheet of demy, lengthways.]

SALARY BILL.

Audit Number

District of	Head of Service.	*Voucher No.* *of list of payments for* 189 .					
		Monthly Rate.			Amount.		
		R	a.	p.	R	a.	p.
Received for (*month or other period*)							
My pay as							
Acting allowance as							
Local allowance as							
Fixed travelling allowance as							
	Total claim . . .						
Less annuity deduction at 4 per cent. if a covenanted civil servant							
	Net claim . . .						
Less Fund deductions, as detailed on reverse .	R			0 0 0			
Income Tax on R	0 0 0						
Less abatement on R paid for insurance .	0 0 0						
				0 0 0		0 0 0	
	Net amount payable .						

Rupees

Dated at _____ the 189 .

(Signature and Official designation)

Stamp.

Pay Rupees

Dated

Treasury Officer.

The names of the funds, and a money column, would be printed on the reverse; also a note that the period for which the subscription was due should be specified when it differs from the period for which pay is drawn. The total of fund deductions should be signed.

Note also that the fund deductions of a covenanted civil servant are taken upon his allowances before annuity deduction.

Form 2.

(See Chap. 4, Art. 49, Vol. I, C. A. C.)

[On foolscap size, both sides.]

District of	TRAVELLING ALLOWANCE BILL OF MR. _____ (OFFICE.)	Month of
	Head of Service chargeable.	*Voucher No.* *of list of payments for* 189 .

Date of journey.	Route. From	Route. To	Purpose of journey.	Railway fare Single / Double class.	Passage money by sea or river steamer (for self and servants separately).	Distance travelled by road.	Days halted.	Remarks.

Columns continued to other side of page and the last three totalled; then form continued as follows:—

(Space for printing any certificates required to entitle to allowance.)

	R	a.	p.		
Railway fare . . .				Signature Office	Stamp of officer who travelled.
Passage money . .					
—Miles by road at . .					
·· Days' halt at . .					
				Memo.	
Total .					
					Passed (*date*).
Deduct Table money for ( ) days. .				Allotment for 189 -9 . Expenditure including this Bill.	
Double / Single P. T. A. for days (C. S. R., Art. 1147/1146.) .					*District Officer.*
Net claim . . .				Balance .	Countersigned (*date*).

Rupees

Date . *Controlling Officer.*

Pay Rupees

Dated *Treasury Officer.*

Form 3.

(See Chapter 5, Art. 55, Vol. I, C. A. C.)

[To be printed breadthways on foolscap size.]

Detailed Statement of the Permanent Establishment of the as it stood on 1st April 1889.

Government Orders creating post.	Present Incumbent: Date of Appointment to present post.	Date of Promotion to present pay.	Name of section and post.	Date of Incumbent's birth (as near as possible).	Name of Incumbent.	Pay of post. Minimum.	Pay of post. Maximum.	Pay of present incumbent and total of each section.
G. I., H. D., 1696, 17th February 1860.			MUNDIAHOO TAHSIL.		Brought forward . .	...	...	1,894
G. I., H. D., 1109, dated 7th April 1871.	7th March 1870	7th March 1874	Deputy Tahsildar . .	Sept. 1847	Lala Luchman Dass . Acting Tahsildar Ghiswa.	75	100	80
	1st Feb. 1875	.....	,, ,, (Acting) .		Ganpat Tiwari (Acting).			
	11th June 1859	.....	Kanungo, Pargana Mundiahoo.	Apl. 12, 1834	Ajoodhia Pershad . .	...	...	40
	6th Nov. 1873	.....	,, Tuppah Barsati	1842	Bunwari Lall . . .	...	...	25
	18th Aug. 1858	.....	,, ,, Gopalpur.	1834	Bisesur Dial . . .	...	..	30
	3rd June 1874	.....	Tahvildar . . .	Feb. 1837	Baboo Ram . . .	...	...	15
	7th Sept. 1870	.....	Departmental Clerk .	Jan. 22, 1840	Abdul Huq . . .	...	...	25
	6th June 1874	.....	,, ,, . .	1851	Ramgopal Misr . .	...	...	20
	1st Oct 1860	.....	Revenue peon. . .	1840	Rama Gobind . . .	...	...	7
	16th Nov. 1871	.....	,, ,, . . .	1842	Gungaram . . .	...	...	6
			GHISWA TAHSIL .					2,142

At foot of the return should be detailed all items of establishment sanctioned, but not yet incurred.

The date of Government order first given is that of the last general revision of the revenue establishment of the district, but the tahsil named was transferred from another district, of which the establishments were revised at a different date. In the Collector's office (which is not shown in this sample), too, there have been two changes since the general revision; an additional clerk has been sanctioned, and the treasurer's pay has been raised; the orders will be quoted against each of the two appointments, but when a new general revision shall have taken place, only the number and date of the order confirming it need be cited.

A personal allowance should be stated on a separate line immediately below the pay of the officer who received it, the Government orders sanctioning it being quoted in the first column.

The rule about entry of Government orders may be stated generally thus; the general order is to be entered once only, any other order will be entered against every entry which it supports.

Further instructions for filling up the form are contained in Article 55.

Form 4.

[See Chap. 5, Art. 55 (i), Vol. I, C. A. C.]

Detailed Statement of new Names, Leave, &c.

New names of non-gazetted Officers.	From what Office and on what date transferred, or with what bill the health and age certificate was furnished.	Names of non-gazetted Officers which were in Form 3 of previous year, but are now omitted.	From what date ceased to be borne on the establishment, and why.	Non-gazetted Officers who have been on other than privilege or casual leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. [NOTE.—In cases of suspension, state whether the suspension period will count towards pension, C. S. R. 459.]

N.B.—This form should either accompany Form 3 or be printed at foot of that form.

Form 5.

(See Chapter 5, Art 57, Vol. I. C. A. C.)

[To be printed on open foolscap.]

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment. Government of Department. No.	Date.	Office to which the proposition refers.	NATURE OF CHARGE. Present Scale. No.	Designation.	Pay. Minimum.*	Increment.*	Maximum.*	Average cost.*	Proposed Scale. No.	Designation.	Pay. Minimum.*	Increment.*	Maximum.*	Average cost.*	PROPOSITION. Permanent. Increase per month.*	Decrease per month.*	Temporary. Increase per month. Period.	Amount.*	Decrease per month. Period.	Amount.*	Grounds of Proposition.	Local Government's recommendation.	ORDERS OF THE GOVERNMENT OF INDIA. Home Department. Remarks.	Financial Department. Remarks.	Orders.
					*	*	*	*			*	*	*	*	*	*		*		*					

* Money columns.

If Local Government is competent to sanction, its order will be written across these four columns.

Form 6.

See Chap. 5, Art. 58, Vol. I C. A. C.

[To be printed on foolscap.]

Detailed Pay Bill of Permanent Establishment of the *for the month of March 1889.*

Name of Section and of Incumbent.	Name of post.	Pay, acting and leave allowance claimed (separately)	Pay, acting or leave allowance held over for future payment.	Fines and savings.	Net charge for each Section.	Fund deductions.	Income Tax.
		R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Brought forward .	...	2,061 7 3	...	7 6 0	2,054 1 3	61 4 9	5 5 0
MUNDIAHOO TAHSIL.							
Lala Luchman Das . .	Deputy Tehsildar.	(On deputation as Acting Tahsildar, Ghiswa).	...	...	...	...	...
Gunpat Tewari . . .	Head Clerk D. C.'s Office, Acting Deputy Tahsildar.	Pay 40 0 0 / Acting Allwce. *13 8 9	...	...	...	...	1 1 8
Ajoodhia Pershad . .	Kanungo	40 0 0	...	...	...	...	...
Banwari Lal . . .	Ditto	25 0 0	...	...	...	...	...
Bisesar Dial . . .	Ditto	30 0 0	...	2 8 0	...	...	...
Baboo Ram	Tahsildar	15 0 0	15 0 0	...	...	...	...
Abdool Haq	Clerk	25 0 0	...	...	...	...	...
Ramgopal Misr (on leave without pay from 22nd) .	Ditto at R20	13 8 9	13 8 9	...	...	...	...
Ram Dial (acting from 22nd)	Ditto	6 7 3	...	...	...	...	...
Rama Gobind . . .	Revenue peon.	7 0 0	...	...	...	...	...
Gungaram	Ditto	6 0 0	...	0 4 0	...	...	...
TOTAL MUNDIAHOO TAHSIL.	†	221 8 9	28 8 9	2 12 0	190 4 0	...	18
GHISWA TAHSIL.							
In like detail . . .	†	394 7 9	...	...	394 7 9	...	1 1 0
TOTAL .	...	2,667 7 9	28 8 9	10 2 0	2,638 13 0	61 4 9	7 7 8
Deduct undisbursed pay refunded, as detailed below, R15; fund deductions R61-4-9, income tax R7-7-8, and recoveries ordered by Accountant General in letter No. , dated (or objection statement for) *nil*.					83 12 5	...	...
Net sum required for payment . . . . . Rupees two thousand five hundred and forty five, and pies seven only.					2,545 0 7	...	...

* 22 days at R15.

† The total of each section should be entered in red ink.

Received contents: also certified that I have satisfied myself that all salaries drawn on former bills, with the exception of those detailed below (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons, and that their receipts have been taken in acquittance rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of R20.

Certified that no person in superior service on this establishment has been absent either on deputation or suspension or with or without leave (except on casual leave) during the month of ; and further, that all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned under my initials.

N.B.—When a leave statement accompanies the bill the words from "no person" to "further that" should be struck out.

Dated 1st April 1889. { Signature and designation of Head of Office.

Pay (R2,545-0-7) Rupees Two thousand Five hundred and Forty-five, and pies seven only.

Examined and entered

Treasury Accountant. *Treasury Officer.*

Dated 1st April 1889.

[*Continued on next page.*]

Form 6—continued.

Detail of Pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.		
			₹	a.	p.
Mundiahoo Tahsil	Baboo Ram .	February 1889	15	0	0

NOTE.—In establishments in which progressive salaries are numerous, the form of periodical increment certificate Form No. 8 may, with advantage, be printed on the last page of the pay bill. It may also be found convenient in large establishments to have the form of leave statement printed on the pay bill.

Form 7.

[See Chapter 5, Art. 60, Volume I, A. C. A.]

Leave Statement.

Name of Absentee.	Pay of Absentee (rate per mensem).			Leave granted.				Leave allowance.		Name of every person acting by reason of the absence.	Actual substantive pay of Acting Officer.	Acting allowance, monthly rate.	Total of columns 9 and 13 for each absence.	Remarks.
	Maximum.	Minimum.	Actual.	Kind.*	Amount.	Date of beginning of Leave.	Date of return (to be filled in when he returns).	Rate per mensem.	Amount for days of actual absence during current month.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	

* "Kind." The entry in column 5 should be one of the following:—

Medical	Article 369	} Carry half pay† up to certain limits of time.	
Private affairs ...	,, 370		
Furlough	,, 371		
Privilege	,, 297	Full salary.†	
Without allowances	,, 372	No pay.	
Subsidiary	,, 378	See Part III.	
Examination ...	,, 317	See Part III.	

† Restricted, however, to amount available, if the officer's pay is less than R100; that is, column 14 must not exceed column 4.

Certified that no leave has been granted until by reference to the applicant's Service-book and to Part III, Civil Service Regulations, I had satisfied myself that it was admissible; and that all grants of leave, and departures on, and returns from, leave, all periods of suspension or deputation, and all appointments and promotions, temporary or permanent, have been recorded in the Service-books of the persons concerned under my initials.

A. B. (absent on Furlough for the first time) has during his service for ten years immediately preceding the date on which he availed himself of Furlough, been employed—

(1) in an office paid from the General or Provincial Revenues, from the———— to the————, during which he drew an aggregate salary of R————

(2) in an office paid from a Local Fund, from the———— to the————, during which he drew an aggregate salary of R————

A. B.'s allowances during the Furlough are to be charged to—

Imperial or Provincial Revenue ... ... R———a month

the Local Fund ... ... ,,———

A. C. (absent on Privilege Leave) has during a period of duty without interruption (immediately preceding the date on which he availed himself of Leave) eleven times as long as the Leave, been employed—

(1) in an office paid from the Imperial or Provincial Revenues from the————to the————, during which he drew an aggregate salary of Rs.————

(2) in an office paid from a Local Fund, from the————to the————, during which he drew an aggregate salary of R————

A. C.'s allowances during the Privilege Leave are to be charged to—

Imperial Revenues ... ... R———a month

the Local Fund ... ... ,,——— ,,

Dated

Head of Office.

NOTES—(1) The duty of signing this certificate may be delegated by the head of a department or a Secretary to Government to the Chief Assistant or Registrar of his office.

(2) When no member of an establishment in Superior Service has been absent on leave or deputation or suspension during the month, the following declaration, in lieu of Leave statement, should be appended to the bill:—

["Certified that no person in Superior Service on this establishment has been absent, either on deputation or suspension, or with or without leave (except on casual leave) during the month of ; and further, that all appointments and promotions, temporary or permanent, have been recorded in the Service-books of the persons concerned under my initials."]

Head of Office.

Form 8.

(See Chapter 5, Art. 62, Vol. I, C. A. C.)

[Periodical Increment Certificate.]

Certified that the officers named below have been the incumbents of the appointments indicated for not less than one year since the date in column 7, after deducting periods of suspension for misconduct and of absences on leave without allowances, and they are allowed the sanctioned periodical increments from the dates cited for approved service:—

Name of Incumbent.	Whether Substantive or acting.	Appointment.		Rate of Increment.		Date of last Increment (or of appointment to post).	Date of present increment.	Pay after present increment.	Suspended for Misconduct.		Leave without allowance.	
		Maximum.	Minimum.	Annual.	Biennial.				From	To	From	To
1	2	3	4	5	6	7	8	9	10	11	12	13

Head of Office.

Form 9.

(See Chapter 5, Art. 68, Vol. I, C. A. C.)

CERTIFICATES.

1. Certified that I have satisfied myself that the amounts drawn on former bills have been disbursed to the officers therein named and their receipts taken in the Acquittance Roll.

~~(Head of Office.)~~

2. ~~Certified~~ that the allowances drawn for non-gazetted/ministerial or menial officers for journeys by road or boat do not exceed their actual expenses, and that under my orders and to my knowledge, $\frac{\text{they}}{\text{he}}$ travelled by †_____ (Article 1170 (ii), C. S. R.)

~~(Head of Office.)~~

3. ~~Certified~~ that it was necessary for the officers for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Article 1164, C. S. R.)

(*Head of Office.*)

Passed for R _____

*Date*_____ *189* .

(*Controlling Officer.*)

Pay Rupees (*in words and figures*)_____

‡ From_____Sub-Treasury.

Examined and entered.

Accountant. *Treasury Officer.*

*Date*_____ *189*

* Each certificate must be separately signed immediately below it.

† Here state conveyance used.

‡ To be filled up when payable from a Sub-Treasury.

Sub-Treasury Officer.

Incorporated in the District Accounts on_____

Accountant.

Form 9—*contd.*—*Travelling Allowance Bill of the Establishment of*

Name. 1	Designation. 2	Maximum Pay of the Appointment. 3	Dates (and hours, when necessary) of journeys and halts. 4		Route. 5		Purpose of journey. 6	Kind of journey, i.e., by Road, Boat, Steamer or Rail (Mail or ordinary). 7	No. of Miles. 8
			Form	To	From	To			

189 .

for the month of 189 .

Allowances claimed.													Total of each line. 13	Remarks. 14
Mileage by Road or Boat or Actual Expenses. 9		Daily Allowance. 10			Railway fare. 11		Steamer Fare and Table money. 12							
									Servants.		Table money.			
Rate.	Amount	No of Days	Rate.	Amount.	Class single or double.	Amount.	Class.	Amount.	No.	Amount.	No. of Days	Amount.		
Total .														

(In words)

Contents received,

(*Head of Office.*)

Form 9—*continued.*

Instructions for preparing Travelling allowance bills.

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. Hours of journey should be mentioned only—

   (1) When for two days consecutively daily allowance is claimed for a journey that involves not more than 24 hours' absence from Head Quarters.

   (2) When mileage or actual expenses in lieu thereof are claimed.

   (3) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately followed by a journey by road or by a halt.

3. Number of miles travelled should be entered in all cases of journeys by road or by boat.

4. The daily allowance of an officer acting in an appointment should be calculated on the pay or maximum pay of the appointment. (In the column "Pay" the full sanctioned pay of an appointment officiated in should be shown, but in the column "Designation" the word 'acting' should be entered against officers who are officiating in appointments.)

5. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not on Travelling Allowance bills.

6. Fractions of a mile in the total for each person should not be charged for.

7. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the remark column.

Scale of daily allowance admissible to non-gazetted officers not included in Appendix 25 of C. S. R.

	Daily Allowance.
On pay exceeding R 275 but not exceeding R. 500...	R. 3 0 0
Do. „ 250 do. „ 275... „	2 12 0
Do. „ 225 do. „ 250... „	2 8 0
Do. „ 200 do. „ 225... „	2 4 0
Do. „ 175 do. „ 200... „	2 0 0
Do. „ 150 do. „ 175... „	1 12 0
Do. „ 125 do. „ 150... „	1 8 0
Do. „ 100 do. „ 125... „	1 4 0
Do. „ 87½ do. „ 100... „	1 0 0
Do. „ 75 do. „ 87½ „	0 14 0
Do. „ 62½ do. „ 75... „	0 12 0
Do. „ 50 do. „ 62½ „	0 10 0
Do. „ 37½ do. „ 50... „	0 8 0
Do. „ 19 do. „ 37½ „	0 6 0

Scale for Inferior Servants—

On pay exceeding R8 . . . „	0 2 0
„ of R8 or less. . . . „	0 1 0

Detail of actual Expenses :—

Form 10.

(See Chapter 6, Art. 80, Vol. I, C. A. C.)

[To be printed on open royal.]

Register of Contingent Charges of the *Department of the* *District, 189 -9 .*

Left-hand page.

Date.	To whom paid. / Budget grant for each head.	No. of { Sub-voucher. Contingent abstract.	Detailed Heads of Budget. Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily allotted among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.

Right-hand page.

Detailed Heads. / Sub-divisions of detailed heads.	Unusual charges. Description.	Amount.	Total of each contingent abstract.	Total of each month's bill.	Date of detailed bill.	Date of admission with initials.	Remarks.

Form 11.

(See Chapter 6, Art. 88, Vol. I, C. A. C.)

[To be printed on foolscap.]

NOT PAYABLE AT THE TREASURY.

Government of	BILL OF CONTINGENT CHARGES OF	Month 189 .
Head of service.	.	Nos. of Vouchers.
Nos. of sub-vouchers.	Description of charge, and date of authority (where special sanction is necessary.)	Amount.
	The abstract contingent bill will contain the same detail of sub-vouchers and description of charge. The heading will state, instead of the above, the fact that a detailed bill is to be sent for countersignature on a named date. The memorandum at foot of this form also will be omitted.	
	Total R (*words*).	

			R a. p.
Drawn on abstract bill No. date	R	Allotment of 189	0 0 0
Ditto	,,	Expenditure, including this bill	0 0 0
Ditto	,,	Amount of work bills annexed	0 0
Ditto	,,		
Add amount of disallowance refunded	,,	Balance available .	0 0 0
Total of contingent bill .	R	Signature / Office / Date } of disbursing officer	

Disallowed from sub-vouchers No.

Ditto

Ditto

Passed for R

Signature / Office / Date } of countersigning officer

Form 12.

(See Chapter 6, Art. 89, Vol. I, C. A. C.)

DISTRICT OF | DETAILED BILL OF CONTINGENT CHARGES OF

FOR THE MONTH OF 189

HEAD OF SERVICE—

Number of sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.
	Total (in words) .	

I CERTIFY that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid with the exceptions noted below, which exceed the balance of the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above R10 in amount, and for all sums paid for postage stamps and telegrams are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so destroyed that they cannot be used again.

Received contents.

Allotment for current year .

Signature and designation of Drawing Officer. Expenditure including this bill

Amount of work bills annexed

Balance available .

Pay Rs. _____

Exd.

Accountant (Date) *Treasury Officer.*

Form 13.

See Chapter 7, Art 99, Vol. I, C.A.C.)

District of	REFUND OF FINES.				Voucher No. of List of payments for 189 .
Head of service chargeable.	3.—REFUNDS AND DRAWBACKS. MISCELLANEOUS REFUNDS—LAW AND JUSTICE. *Other Fees and Fines.*				
Names of offenders.	Amount of fines realised.	Date on which remitted to treasury and shown in the Fine statement.	Name of Payee.	Amount to be refunded.	Authority for refund.
			Total R (*words*)		As per annexed copy* of order of Court.

Claimant's

The 189 .

Stamp, if required.

* *i.e.*, copy of the *order*, not of the reasons.

Passed for payment. This order of refund has been registered, and previous order for refund of the same sum has not been issued.

Signature.

Magistrate or other officer.

Pay Rupees ( ) only.

The 189 .

Examined *Accountant.* *Officer in charge of Treasury.*

Form 14.

(*Vide* Chapter 8, Art. 126, Vol. I, C. A. C.)

Estimate of Loans proposed to be made and of expected recoveries by for the year 189 -9.

	Advances to cultivators under various Acts, such as Land Improvement Loans Act and Agriculturists' Loans Act.	Advances under other special laws.	Loans to landholders, etc., apart from provisions of law.	Loans to public Corporations, other than Presidency Corporation.	Total.
(*a*) Balance outstanding March 31st last. . . .					
(*b*) Advances estimated to be made during current year*					
(*c*) TOTAL .					
(*d*) Deduct repayments anticipated*					
(*e*) Balance outstanding March 31st next . . .					
(*f*) Advances estimated to be made next year* . .					
(*g*) TOTAL .					
(*h*) Deduct repayments anticipated*					
(*k*) Balance outstanding end of next year . . .					

* Details of these should be given separately in any case where a single advance or loan exceeds ₹25,000.

The excess of (*e*) over (*a*) must not exceed the amount placed by the Government of India at credit of the Loan and Advance Account during the current year. The excess of (*k*) over (*e*) is the amount for which a further credit is asked for from the Government of India during the ensuing year.

Form 15.

[Octavo size.]

(See Chapter 8, Art 138, Vol. I, C A. C)

Pay Certificate of the I. G. S.

To all Treasury Officers.

The Commander of the I. M. S. _____ is entitled to a sum not exceeding Rupees _____ monthly on account of the pay of the officers and crew and the ordinary contingent expenses of the vessel, and he is hereby authorised to receive this amount if due, or such smaller sum as may have accrued since date of last payment or advance.

OFFICE OF EXAMINER OF MARINE ACCTS.,

Dated _____ 18____

Examiner of Marine Accounts.

Date.	Amount of advance.			For what period.	Name of Treasury.	Signature of Treasury Officer.	Remarks.
	R	a	p.				

M. F. No. 2.

Form 16.

(See Chapter 8, Art. 138, Vol. I, C. A. C.)

REQUISITION AND RECEIPT FOR MONEY.

Her Majesty's I. M. S. ___ _____ *at* _____

_____ *of* _____ *189* .

Requisition for money wanted for the service of the above ship :—

Balance of money on hand			Amount required.			For what Service.
R	*a.*	*p.*	*R*	*a.*	*p.*	To pay*

_____ *Clerk.*

Approved, the above sum being required for the service stated.

_____ *Commander.*

To _____

Received this _____ day of _____ 189 , from the _____ the sum of _____ Rupees _____ annas and _____ pies, as per requisition above written.

R _____ _____

Witness _____

Commander.

* The service for which the money is required is to be here stated, and proper vouchers are to be made out before the money is drawn, to enable the Captain to satisfy himself, before approving the requisition, that the amount drawn in any case is not more than is required for the service it is drawn for

Form 17.

(See Chap. 10, Art. 158, Vol. I, C. A. C.)

Statement showing how expenditure not provided for in the Budget for the year is proposed to be met (vide application for sanction No. , dated .)

1	2	3	4	5	6	7
Amount of expenditure in the year for which sanction is asked.	Major and minor heads under which the expenditure will fall, with the amount of the sanctioned grant under each.	Probable expenditure in the whole year under the grants mentioned in column 2, if the expenditure in column 1 is sanctioned.	Major and minor heads under which it is proposed to reduce the grant, with the sanctioned grant under each.	Probable expenditure in the year under the heads mentioned in column 4.	Amounts by which it is proposed to reduce the grant under the heads mentioned in column 4.	Explanation if no re-appropriation is considered possible. In such cases the urgency and necessity for the outlay must also be explained.

NOTE 1.—Th sanction to any re-appropriation will be communicated in the following form:—

"The grant under _____ is reduced from _____ to _____ and that under _____ is increased from _____ to _____."

2. When the application is submitted for the sanction of a Local Government, the form may be modified in any way the Local Government thinks fit, provided that the Local Government indicates distinctly in the orders issued that the new expenditure is to be met by a re-appropriation from anticipated savings under the same or another major head.

Form 18.

[Foolscap size.]

(See Chap. 11, Art. 165, Vol. I, C. A. C.)

Particulars of Investment forwarded for safe custody to

Official designation of officer.	Fund, person, or trust in whose behalf the investment is held.	Particulars of Notes.				To what date interest has been paid.	Remarks.
		No.	Per cent.	Loan of	Amount.		

Form 19.

(See Chap. 11, Art. 171, Vol. I, C. A. C.)

List of Government Promissory Notes in the custody of on the of 189 , deposited under Art. 164, Vol. I, C. A. Code.

No.	Name of person or fund on whose behalf held.	Amount of investment.				Name of officer to whom interest is sent.
		4 per cent. of 1865.	4½ per cent. of 1870.	4½ per cent. of 1879.	Other loans	

Form 20.

[See Chapter 13, Art 178 (a) Vol I, C A.C.

A

Place _____

No. _____

Date _____ *189* .

Payment of interest on the following Government Promissory Notes is this day transferred to the Bank of Bombay / Madras. The enfacement on the Notes has been altered and advice sent to the Secretary and Treasurer of the Bank and to the Public Debt Office, Calcutta. Interest on the Notes has been paid in this Treasury up to _____ 189 .

Treasury Officer.

P. T. O.

B

Place _____

No. _____

Date _____ *189* .

To the SECRETARY and TREASURER, BANK of Bombay / Madras.

Sir,

I have the honour to inform you that on the application of the holder _____ I have this day transferred to you the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to _____ 189 .

I have the honour to be,
Sir,
Your obdt. Servant,

Treasury Officer.

P. T. O.

C

Place _____

No. _____

Date _____ *189* .

To the SECRETARY and TREASURER, BANK of BENGAL,
PUBLIC DEBT OFFICE,
CALCUTTA.

Sir,

I have the honour to inform you that on the application of the holder _____

I have this day transferred to the Bank of Bombay / Madras the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to _____ 189 .

I have the honour to be,
Sir,
Your obdt. Servant,

Treasury Officer.

P. T. O.

Form 20 (Reverse).

PARTICULARS OF THE NOTES.			
No.	Loan.		Amount.
	Per cent.	Year.	
			R

PARTICULARS OF THE NOTES.			
No.	Loan.		Amount
	Per cent.	Year.	

PARTICULARS OF THE NOTES.			
No.	Loan.		Amount.
	Per cent.	Year.	

Form 21.

(See Chap. 13, Art. 179, Vol. I, C. A. C.)

Register of Notes of the per cent. Loan of , dated interest on which is payable at

Number of the Note.	Amount.	Number and date of letter authorizing payment of interest.	Remarks.
			Here should be entered particulars of letters cancelling payment of interest on any notes.

Form 22.

(See Chapter 19, Art. 190, Vol. I, C. A. C.)

Receipt for interest on Government Promissory Notes.

PER CENT. LOAN OF

Received from the Government Treasury at_____interest due on Promissory Notes as follows:—

No. of Note. *N.B.*—If the number is in a fractional form, the upper No. only need be quoted.	Amount of each Note.	Amount of half-yearly interest.			For how many half-years interest is due.	Total amount due.			Date up to which interest is due.	Name of holder of Note.
	R	R	a.	p.		R	a.	p.		
					TOTAL .					
					Deduct Income Tax at—pies .					
					Net amount payable . .					

Total received (in words)

Pay R

Signature_____

(State whether holder, or holder's attorney or administrator.) _____

Accountant. *Treasury Officer.*

(NOTE.—When any exemption from Income Tax is allowed, or the lower rate of tax is levied, the Treasury Officer should note here that the certificate prescribed in Chapter 3, Art. 40, C. A. Code, has been produced.)

Form 23.

(See Chap. 13, Art. 191, Vol. I, C. A, C.)

Exempt from Stamp duty.

Public Debt Office / *Treasury.* ( ).

Date _____ *189* .

$\frac{I}{We}$, the undersigned [ ]

hereby authorise [ ]

* Here enter "one," "two" "three," &c, as the case may be.

* of the joint holders of the Government Promissory Note , of which the particulars are given at foot, to give a discharge in $\frac{my}{our}$ name for all interest due or to accrue due on the said note or on any renewals of the same note , and $\frac{I}{We}$ hereby request that henceforth all warrants for interest on the same Promissory Note or on any renewals thereof may be issued in $\frac{his}{their}$ name alone.

This authority will, in the case of two or more signatories, be binding on the survivor or survivors of us until formally revoked.

No. of Note.	Loan.	Amount of Note.	HOLDERS.
			(Full names and addresses and occupation)

Signatures and Addresses of Witnesses. *Signatures*

These instructions must be strictly attended to.

1.—The execution to be attested by two credible witnesses, one of whom should, if possible, be either a Banker, Clergyman or Magistrate.

2.—If executed by a married female European her husband's signature must be affixed under her own, unless the parties were married subsequently to 1st January 1866, in which case the marriage certificate should be forwarded to this office for registry; but if executed by a spinster or widow this must be stated after her signature. If by a Native female the execution must be verified before a Magistrate or local Registrar or Treasury Officer.

Form 24.

[See Chapter 13, Art. 192, Vol. I, C. A. C.]

Register of Payment of Interest on Promissory Notes.

Date.	No. of voucher.	Name of Payee.	No. of Note.	Amount of Note	INTEREST PAID.							Deduction of Income Tax.	Net payment.	Daily Total of Net Payments.
					Date up to which paid.	Number of half years for which paid.	Amount.							
							4 per cent., Sicca 1832-33.	4 per cent., 1835-36.	4 per cent., 1842-43	4 per cent., 1854-55.	4 per cent., 1865.	4 per cent. Red., 1879.		

The headings in the second register are—

3½ per cent., 1853-54.
4½ per cent., 1878.
4½ per cent., 1879.
Three blank, for notes belonging to other Loans.

Form 25.

(See Chap. 13, Art. 206, Vol. I, C. A. C.)

GOVERNMENT PROMISSORY NOTES SENT FOR RENEWAL, SUB-DIVISION OR CONSOLIDATION.

*Advice No.*_____, *dated*_____

Name of Province and Treasury.	Particulars of Government Promissory Notes forwarded for renewal, sub-division or consolidation.				Notes required.	
	No. of Note.	Loan of	For R	Holder's Name.	How many.	R For each.

Form 26.

(See Chap. 13, Art. 215, Vol. I, C. A. C.)

Register of powers-of-attorney, probates, certificates, &c.

Serial No.	Date of registry.	Date of document.	Name of principal.	To whom granted.	Description.	Limitation of power.

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.

2. In the case of probates, &c., and orders of court, the name of the court, and any number it may have assigned to its order, may, with advantage, be noted in the column of "Date of Document."

Form 27.

(See Chap. 14, Art. 232, Vol. I, C. A. C.)

Requisition slip for conversion of Promissory Notes into stock.

We or I hereby request that the undermentioned Government Promissory notes being our or my property may be registered in the Books of the Public Debt Office agreeably to Notification, dated 10th January 1867 under the per cent. Loan of , and that the interest be paid to me at the treasury of

Signed in my presence,

Treasury officer of

Date

Name

Residence

Profession or employment

Particulars of Promissory Notes.			Interest due under Art. 230.	
Loan.	No.	Amount.		
	Total .			

1. These forms will be supplied to treasuries by the Bank of Bengal, Public Debt Office, and none other may be used. One form should be filled up for each stock certificate required.

If sicca notes are included in the list, they should be stated at the head of the list, and followed by one of the following two entries:—

Total Sicca ₹ . . .	1,000
Equal Government ₹ . . .	1,066⅔
Add—Amount of Transfer Receipt attached . . .	33⅓
Total required . . .	1,100
or	
Total Sicca ₹ . . .	1,000
Equal Government ₹ . . .	1,066⅔
Deduct—Refund now to be made	66⅔
Net required	1,000

To be endorsed on each promissory note tendered for conversion into stock.

"Pay to His Excellency the Viceroy and Governor General in Council."

Form 28.

(See Chap. 14, Art. 235, Vol. I, C. A. C.)

Register of Stock Certificates on which Interest is payable at Treasury.

Loan.		Certificate.		Received for delivery to whom.	Note of delivery.		Remarks.
Per cent.	Year.	No.	Amount.		Date.	Signature of recipient.	[Enter here, cancellations or renewals.]

Form 29.

(See Chap. 14, Art. 237, Vol. I, C. A. C.)

Register of Interest Orders.

Date of receipt.	Printed number.	Amount of each order.	To whom payable.	Date of delivery.	Receipt of person to whom delivered.

Form 30.

(See Chapter 15, Art. 250, Vol I, C. A. C.)

[To be printed on foolscap breadthways.]

Register of Repayments of Deposits at Treasury.

Details of Original Deposit.			Date of present repayment.	No. of repayment voucher.	To whom repaid.	Whether paid in cash or by transfer.	Amount repaid.	Initials of		Daily total carried to cash book.	Remarks.
Date of receipt.	No. as per register of receipts.	Amount or balance of deposit.						Accountant.	Treasury or disbursing officer.		

The same form will serve for the list of repayments submitted each month ; the last four columns may be struck out by hand and the heading changed to "List of Repayments of Deposits at Treasury for the month of

Form 31.

(See Chapter 15, Art. 251, Note I, Vol. 1, C. A C.)

_____ *Treasury, month of* _____ *189* .

HEAD OF SERVICE CHARGEABLE. } _____ DEPOSITS.

VOUCHER No. _____ OF PAYMENTS - LIST OF

Original Number. } _____ Date of Deposit. } _____

Name of Depositor. } _____ Amount originally deposited. Rupees } _____

In this space a translation of the receipt form into the current vernacular should be given.

Examined and entered.

_____

Accountant,

Treasury.

Received this _____ day of _____ 189 _____

the sum of Rupees _____

Annas _____ Pies _____

being the amount payable _____

on account of the deposit described above.

Claimant's signature. }

Stamp if required.

Passed for payment.

R _____

_____

Judge, Magistrate or Collector.

Pay Rupees

_____

Treasury Officer.

Form 32.

(See Chap. 15, Art. 253, and Chap. 20, Art. 364, Vol. I, C. A. C.)

[To be printed on royal paper, so that the heading is on the left side of the open double page, and that the columns run continuously across pages 2 and 3, 4 and 5, &c.]

Extract Register of Receipts of *Deposits at the* *Treasury in the month of*

Date.	No. of each deposit.	From whom received.	Nature of each deposit.	Amount of each deposit.	Details of Payments (*to be posted in the Accountant General's Office*). In the year of receipt: First quarter. Amount	Second quarter. Amount	Third quarter Amount.	Fourth quarter. Amount.	In the following year: First quarter. Amount.	Second quarter. Amount.	Third quarter. Amount.	Fourth quarter. Amount.	Total repayments.	Balance of each deposit transferred to Account Particulars.
			Brought forward											
					Apl.	July	Oct.	Jan.	Apl.	July	Oct.	Jan.		
					May	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.		
					June	Sept.	Dec.	Mar.	June	Sept.	Dec.	Mar.		
		The name of the person *from* whom, not that of officer *through* whom, the deposit is received, must be given.			Apl.	July	Oct.	Jan.	Apl.	July	Oct.	Jan.		
					May	Aug.	Nov.	Feb.	May	Aug.	Nov.	Feb.		
					June	Sept.	Dec.	Mar.	June	Sept.	Dec.	Mar.		
			Carried forward											

Form 33.

(See Chap. 17, Art. 298, Vol. I, C. A. C.)

Statement showing aggregate Budget Grants and Actuals for the year 189 .

	Budget.				Actuals.				Net excess or deficiency.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
Total Civil expenditure .												
Public Works expenditure												
Grand Total .												

Form 34.

(See Chap. 17, Art. 298, Vol. I, C. A. C.)

Statement of expenditure in excess of Budget grant for 189 requiring Sanction.

Major head of account.	Amount of excess expenditure.	Amount.		Amount requires Sanction	
		Already sanctioned.	In Government Order No. and date.	Of Government of India.	Of Local Government.

N.B.—When some of the minor heads under a major head are Imperial and some Provincial, the statement should contain details of such minor heads.

Form 35.

(See Chap. 18, Art. 318, Vol. I, C. A. C.)

Dr. *Cash Book of* *Treasury* *Government of* *for* 18 Cr.

Date.	Reference number of Register.	Reference number of Item.	From whom received.	Particulars.	Amount. R	a.	p.	Daily Total. R	a.	p.	Date.	Reference number of Register.	Reference number of Voucher.	To whom paid, &c.	Particulars.	Amount. R	a.	p.	Daily Total. R	a.	p.
			The form for the cash account will be the same as that of the receipt side of the cash book, the column for daily total being left blank for use in the Accountant General's Office, and headed "Head of Receipt." The form for the receipt registers of revenue heads is Form 36.											The form for "List of payments" will be the same as that of the charge side of the "cash book," the column for daily total being left blank for use in the Accountant General's Office, and headed "Head of Service." If any register be wanted for frequent payments this form may be used if no other has been prescribed.								

Form 56.

(See Chap. 18 Art. 318, Vol. I, C. A. C.)

[*Land Revenue*] Receipts.

Treasury for the month of _____ 18

Date of Receipt.	Number of Chalan.	Date of Sub-treasury Return.	Name of Treasury.	Detailed Heads.												Daily total of each Treasury.			Daily Total carried to Cash Book.		
																			R	a.	p.
18 .																					
1st May . .	70 to 80*	...	Head . . .	7,000	0	0	1,072	0	0	4,000	0	0	...	...	..	12,072	0	0			
	...	April 27	A. pore . . .	1,000	0	0	3,000	0	0	...	...	...	...	...	..	4,000	0	0			
	...	„ 30	B. pore . . .	400	0	0	...	...	...	74	0	0	...	...	...	474	0	0			
																			16,546	0	0
2nd May . .	81 to 89*	...	Head . . .																		
			Total .																		

* These entries would be in detail, although here shown in lump sums.

Form 37.

(See Chap. 18, Art. 323 (a), Vol. I, C. A. C.)

[Foolscap or Demy.]

Accountant's Daily Balance Sheet for 189 .

	R	a.	p.
Opening Balance as per last page			
Receipts as per cash book			
Total . .			
Disbursements as per cash book			
Closing Balance . .			
Deduct balances in Sub-Treasuries as follows :—			
Sub-Treasury, as per daily sheet of (*date*) .			
Do. ditto of . .			
Do. ditto of . .			
Do. ditto of . .			
Do. ditto of . .			
Do. ditto of . .			
Cash remittances within the district as per following detail :—			

From	To	Date of charge in Sub-Treasury sheet or Treasurer's cash book.

Actual Balance in District Treasury . . .

Do. (in words)

Agreed with Treasurer's balance sheet.

Accountant.

Treasury Officer.

Form 38.

(See Chap. 18, Art. 323 (5), Vol. I, C. A. C.)

Treasurer's Daily Balance Sheet.

DATE_____ 189 .

Balance brought forward from 18			
Received this day as per Treasurer's Cash Book			
Total R			
Expended this day as per Treasurer's Cash Book			
Balance R			

Particulars of Balance.

Specification.	Under joint keys of Treasury Officer and Treasurer. Opening balance	Taken out.	Placed under joint locks	Closing balance	Closing balance in the hands of the Treasurer.	Total.
Government Currency Notes, Home Circle. @ R10,000						
,, 1,000						
,, 500						
,, 100						
,, 50						
,, 20						
,, 10						
,, 5						
Total R						
Government Currency Notes of other Circles						
Bank Post Bills						
Silver.						
Rupees						
Half-Rupees						
Quarter-Rupees						
Two-anna pieces						
Total R						
Copper.						
Double Pice						
Single ,,						
Half ,,						
Pie pieces						
Total R						
Uncurrent.						
Gold, Silver, Copper. The detail of kind, tale and value, must be given on the reverse— (1) every day for the amounts received that day; (2) on the last working day of each month.						
Total R						
Grand Total R						
Grand Total (in words)						

Agreed with the Accountant's daily balance sheet, and balance in the hands of the Treasurer inspected

Treasurer.

*Date of Signature*_____

Officer in charge of Treasury.

1. No uncurrent coins to be left in charge of Treasurer.
2. No more small silver and copper to be so left than is required for current use.
3. The whole balance in sole charge of Treasurer is never to exceed his immediate current requirements.

This balance sheet is to be signed on the evening of the day itself to which it refers.

Form 39.

(See Chap 19, Art. 343, Vol. I, C. A. C)

[Condensed by compression of column marked*; to be printed on ordinary foolscap taken lengthways.]

Register of permanent pay orders for pensions payable at Treasury.

No. of P. P. O.	Name and caste of pensioner.*	Class of pension.	Monthly amount.	Date of Govt. Order.	Date of Birth	Height.	Residence.	Personal marks of pensioner.	Remarks.

Form 40.

(See Chap. 19, Art. 34–, Vol. I, C. A. C.)

[To be printed on ordinary foolscap lengthways.]

Bill for pensions chargeable to (major head) paid at the Treasury from to 189 .

We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted, under the order quoted in our respective permanent pay orders.

Payment Date.	Payment No.	No. of permanent pay order.	Name of pensioner.	Monthly amount.	Period of claim.	Amount paid.	Signature of payee, with stamp if payment exceed R20.

We declare that we have not received any remuneration for serving in any capacity, either in a Government establishment or an establishment paid from an Incorporated Local Fund during the period for which the amount of pension claimed in this bill is due.

Form 41?

(See Chap. 20, Art 351, Vol. I, C. A. C.)

[To be printed on royal paper breadthways, and ruled across into separate spaces about ¾ inch deep.]

Register of Receipts of *Deposits in the month of* *at* *Treasury.*

Date of receipt.	No. of each deposit.	From whom received.	Nature of deposit.	Amount of each deposit.	Initials of T. O.	Daily total carried to cash book.	Details of Repayments.												Total re-payments.	Lapsed and credited to Government.
							Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O	Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O		

Form 42.

(See Chap. 20, Art. 356, Vol. I, C. A. C.

[Full size; to be printed on foolscap.]

_____ *Treasury, Register of Personal Deposits on account of*

Date.	No. of payment cheque.	Amount received.	Amount paid.	Balance after each transaction.	Treasury Officer's Initials.

The columns could no doubt be more compressed and so would leave space for a continuation of the account. In one province columns are added, showing the *name* of the remitter or payee, and the object of the transaction; these details are only for the convenience of the administrator of the account, and are open to objection in a mere banking pass book, but need not be objected to.

Form. 43

(See Chap 20, Art. 359, Vol. I. C. A. C.)

[To be printed on open foolscap, two pages.]

Register of Daily Receipts and Repayments of Personal Deposits at the Treasury in the month of

Receipts.						Payments					
Date.	Account No.				Daily Total to Cash Book.	Date.	Account No.				Daily Total to Cash Book.
1						1					
2						2					
3						3					
4						4					
5						5					
6						6					
7						7					
8						8					
9						9					
10						10					
11						11					
12						12					
13						13					
14						14					
15						15					
16						16					
17						17					
18						18					
19						19					
20						20					
21						21					
22						22					
23						23					
24						24					
25						25					
26						26					
27						27					
28						28					
29						29					
30						30					
31						31					
Total.						Total.					

A separate column on each side will be assigned to each account, wherein the daily gross receipt and gross charge will be entered from the personal ledger. Thus there will be but a single line in this register for the transactions of all personal ledger accounts each day, and its cross totals will give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts; if there be more than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third, &c., carried into separate columns of the first.

Form 44.

(See Chap. 20, Art. 363, Vol. I, C. A. C.)

[To be printed on ordinary foolscap.]

REGISTER OF ORDERS ON SUB-TREASURIES ISSUED AND ADJUSTED.

Personal Ledger Account with *Sub-Treasury.*

ORDERS ISSUED.											ORDERS PAID.			
Date.	No. of order.	Payee.	Value how received.	Initials: Accountant.	Initials: Treasurer	Amount of each order.	Initials of Treasury Officer.	Daily total to register of personal deposits.	Payment at Sub-Treasury. Date.	Payment at Sub-Treasury. Amount.	Date.	No. of order.	Amount of order.	Daily total to register of personal deposits.

The column of "Payment at sub-treasury" is provided under "Orders issued" in order to give space for marking off paid orders and ascertaining whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily totals) should be carried forward to the new month to the column of daily total under "Orders issued." Under "Orders paid," the entries will be made in the order in which the paid orders are received back from the sub-treasury without reference to the period of issue, and the total will be agreed with the total charge in the sub-treasury account; the payments will afterwards be marked off in the issue column from the original paid orders. The orders may be numbered in a general series for the whole district, but those on each sub-treasury must also be numbered in a separate annual series. The column "Value how received" is intended for marks denoting cash or transfer.

Form 45.

(See Chap. 20, Art. 367, Vol. I, C. A. C.)

[To be printed on ordinary foolscap.]

Extract Register of Receipts and Payments of Personal Deposits at the Treasury in the month of

Accounts.	Opening balances.	Receipts of month.	Total credits.	Nos. of Vouchers.	Payments.	Closing balances.
Total						

Form 46.

(See Chap. 21, Art. 370, Vol. I, C. A. C.)

PUNJAB.

*No.*_____

*Date*_____

*Payee*_____

*Drawee*_____

*Rupees*_____

Value recd. IN CASH._____

Ditto BY TRANSFER.

SUPPLY BILL.

PUNJAB.

No. Rs

(SOLE) *Treasury,*_____ *189* . (SOLE)

AT SIGHT of this SOLE *Bill of Exchange pay to the order of*_____

Rupees

for value received of

To

The Bank of Bengal,

Calcutta.

Under Rs.

In charge of Treasury.

Accountant. *Treasurer.*

FIRST.

No. _____

Date _____

Payee _____

Drawee _____

RUPEES _____

Form 47.

(See Chap. 21, Art. 370, Vol. I, C. A. C.)

SUPPLY BILL.

OFFICE OF ACCOUNTANT GENERAL, BENGAL.

No. (FIRST)

Rs. (FIRST)

CALCUTTA, _____ 189 .

AT SIGHT of this **FIRST** *of Exchange* (Second Unpaid) *pay to the order of* _____

Rupees _____

for value received.

To

The Officer in charge of the Treasury at _____

Under Rs. _____

Assistant Accountant General.

SECOND.

No. _____

Date _____

Payee _____

Drawee _____

RUPEES _____

OFFICE OF ACCOUNTANT GENERAL, BENGAL.

No. (SECOND)

Rs. (SECOND)

CALCUTTA, _____ 189 .

AT SIGHT of this **SECOND** *of Exchange* (First Unpaid) *pay to the order of* _____

Rupees _____

for value received.

To

The Officer in charge of the Treasury at _____

Under Rs. _____

Assistant Accountant General.

REMITTANCE TRANSFER RECEIPT.

*No.*_____

*Date*_____

*Payee*_____

*Drawee*_____

*Rupees*_____

Value received IN CASH____

Ditto BY TRANSFER____

Form 48.

(See Chap. 21, Art. 370, Vol. I, C. A. C.)

REMITTANCE TRANSFER RECEIPT.

No. Rs.

NOT NEGOTIABLE.

PUNJAB.

_____ *Treasury, date* _____ *189* .

*Received from*_____

the sum of Rupees

payable to (or to be transferred to the credit of)

To

The Officer in charge of the

Treasury at

Treasurer.

Under Rs.

Officer in charge of Treasury

Accountant.

Form 49.

(See Chap. 21, Art 371, Vol I, C. A C.)

[Condensed form.]

Register of Bills issued on the _____ *Treasury,* _____ *Presidency / Province.*

Date	NUMBERS			Authority for issue *	To whom granted and on what account.	To whom payable.	Amount of bill		Amount of premium or discount.		*Initials of Treasury Officer.	Remarks
	Special or district.	PRINTED (OR GENERAL.) Supply Bill.	Transfer Receipt				₹	a. p	₹	a. p		

* The letter of the Accountant General or a clause of the rules authorising issue of bill should be quoted in this column

There is ample space for this form in the length of a half sheet of foolscap (about 13 inches), which should accordingly be used instead of book paper, the latter being four times as expensive The good machine-made foolscap supplied by the Stationery Office is sufficiently good for the purpose The register should be printed and bound before issue, the sheet being bound by the middle (as received from the Stationery Office), not by the edge.

Form 50.

(See Chap. 21, Art. 376, Vol. I, C. A. C.)

[Full-size form.]

ADVICE LIST.

To

THE OFFICER IN CHARGE OF THE TREASURY

AT

SIR,

I beg to advise having to-day issued upon you the under-noted supply bills and remittance transfer receipts amounting to R*

_____ TREASURY,

The _____ *189* .

Officer in charge of Treasury.

NUMBERS.			To whom payable.	Amount.			Initials of Treasury Officer checking issue.	Date of last issue within the last three years.	Date of payment to be noted in this column.
Special.	PRINTED (OR GENERAL).								
	Supply Bills.	Transfer Receipts.							
				R	*a.*	*p.*			

* Total to be entered in words.

Form 51.

(See Chap. 21, Art. 381, Vol. I, C. A. C.)

[Condensed form.]

LOCAL BILLS ISSUED.

List of * *drawn by the* *Treasury of the* *Province during the month of* *189* *on local Treasuries.*

Date.	Number (printed or General.)	Authority for issue †	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of each bill.	Daily total carried to cash-book.	Premium charged.	The columns to right of this space should be left blank for use in the Accountant General's Office.	Amount paid in month of issue	Amount paid in first month after issue.	Amount paid in second month after issue.	Amount paid in third month after issue.	Amount paid in rest of quarter succeeding quarter of issue	Balance at close of quarter next after quarter of issue.

* Here insert Supply Bills, or Remittance Transfer Receipts, as the case may be.

† Either a letter of Accountant General, or article and clause (not article only) of Chapter 9; also, if the clause quoted be 143 (I) (a) (1) or 143 (II) (a) (j) (1), the nature of the public purpose must be stated as shortly as possible.

Form 52.

(See Chap. 21, Art. 381, Vol. I, C. A. C.)

[Condensed form].

FOREIGN BILLS ISSUED.

List of * *drawn upon Treasuries in other Provinces by the* *Treasury of*

the $\frac{\textit{Presidency}}{\textit{Province}}$ *of* *during the month of* 189 .

Date of Bill.	Number (printed or general)	Under what authority issued †	To whom granted.	To whom payable *	Treasury drawn upon.	Amount of Bill drawn on Treasuries under the Government of									Daily total carried to Cash Book	Premiums charged on issue of bills	Remarks.
						India.	Central Provinces	Burma	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.			

* Here insert Supply Bills, or Remittance Transfer Receipts (as the case may be).

† See note under Form 5.

Form 53.

(See Chap. 21, Art. 387, Vol. I, C. A. C.)

[Full-size form. This form should be printed on foolscap.]

Check Register of Bills payable drawn by the ____ *Treasury of the* ____ *Presidency / Province.*

Date of Bill.	NUMBERS.			Amount of Bill.	Date of payment.	Remarks.	Amount paid.
	Special (or District.)	Printed (or General.)					
		Supply Bill.	Transfer Receipt.				

When a bill is endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column of Remarks.

Form 54.

(See Chap. 21, Art. 395, Vol. I, C. A. C.)
[Full-size form.]

LOCAL BILLS PAID.

*Register of** *drawn by Treasuries in the Punjab on the Treasury of that Province and cashed from* *to*

Voucher Number.	Date of payment.	Particulars of Bill.		Treasury by which drawn.	Amount.			Daily total carried to Cash Book.		
		Number.	Date.							

* Here insert Supply Bills or Remittance Transfer Receipts, as the case may be.

Y 2

Form 55.

(See Chap. 21, Art. 395, Vol. I, C. A. C.)

[Condensed form.]

FOREIGN BILLS PAID.

*Register of** *drawn by Treasuries in other* $\frac{\textit{Presidencies}}{\textit{Provinces}}$ *on the*

Treasury, and cashed from *to* *189* .

Voucher number.	Date when paid.	Particulars of Bill.		By what Treasury drawn.	Amount paid on account of Bills drawn by Treasuries under the Government of*									Daily total to Cash Book.	Remarks.
		Number.	Date.		India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.		

* Here insert Supply Bills or Remittance Transfer Receipts, as the case may be.

Form 56.

(See Chap. 21, Art. 404, Vol. I, C. A. C.)

*Indent for Supply Bill (or Remittance Transfer Receipt) forms required for use of the Treasury at*_____

Description of Form.	Issued in the past twelve months.	Spoilt and returned after defacement in the past twelve months.	Balance in store.	Last number in store.	Indented for.
Original on Bank of Bengal .					
Do. on other treasuries .					
Duplicates					

Form 57.

(See Chapter 22, Art. 410, Vol. I, C. A. C.)

Budget Estimate of Expenditure to be provided for by payment-orders.

		R
Item on page	(name of item)	3,00,000
Item on page	(name of item)	2,50,000
	and so on . . .	2,50,000
	TOTAL . .	8,00,000
	Add 20 per cent. . . .	1,60,000
		9,60,000
Namely, for fixed charges	. . . . .	6,00,000
,, other ,,	. . . . .	3,60,000
		9,60,000

Form 58.

(See Chap. 22, Art. 419, Vol. I, C. A. C.)

*Statement of sums paid into the treasury by traders and others for credit of the Northern India Salt Department during the month of*_____

1		2	3							4	5
Receipt.			Heads under which credited								
No	Date.	From whom received.	Price of salt	Excise duty.	Fees and licenses of saline works	Hakimi cess or Government proprietary share in Sultanpur salt produce	Fines and forfeitures.	Carriage and freight of salt.	Miscellaneous	Total	Remarks.

Form 59.

(See Chap. 22, Art. 421, Vol. I, C. A. C.)

*Schedule of revenue (excluding deposits) received in the*_____ *treasury during the month of*_____ *on account of the Northern India Salt Department.*

Salt officer on account of whom received.	Amount received.	Heads under which credited (a separate column for each.)	Total amount received from or on account of each Salt Revenue Officer.

Form 60.

(See Chap. 22, Art. 438, Vol. I, C. A. C.)

Memorandum of the claims of Officers of the Geological Survey Department for 189 , payable in .

Name and designation of payee	Treasury from which payment is desired	Fixed charges.			Other charges			Total.
		Salary of officer	Fixed allowance of officer	Pay of field establishment	Travelling expenses of ____ ____ Officer	Travelling expenses of ____ ____ Establishment	Contingent charges	

Note.—The claims of officers who intend to draw their pay, &c., in Calcutta should be excluded from the above memorandum, as they are dealt with like other pre-audit payments.

Form 61.

(See Chap. 24. Art. 449, Vol. I, C. A. C.)

PUBLIC WORKS DEPARTMENT.

LETTER OF CREDIT No.

Dated the *189* .

To

THE COLLECTOR / DEPUTY COMMISSIONER OF

SIR,

I have the honour to request that you will cash the cheques drawn by the_____

_____

to the extent of Rupees_____

(This letter of credit has effect from the_____

I have the honour to be,

SIR,

Your obedient Servant,

Accountant General.

Form 62.

(See Chap. 24, Art. 449, Vol. I, C. A. C.)

Register of Payments made to Officers of the Public Works Department on Cheques against Letters of Credit from _____ to _____ 189 .

Date of payment.	Executive Engineer of — Cheque Book No.				Executive Engineer of — Cheque Book No.				Executive Engineer of — Cheque Book No.				Executive Engineer of — Cheque Book No.				Daily total of Payments carried to Cash Book.
	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	

Form 63.

PASS BOOK.

(See Chap. 24, Art 457, Vol. I, C. A. C.)

The Treasury or the Bank of *in account current with A. B., Executive Engineer,* *Division.*

Dr. Cr.

1880.			Initials of Treasury Officer.	R	a.	p.	1880.			Initials of Treasury Officer.	R	a.	p.
May	1	To Balance		1,039	7	11	May	6	By Cheque No. 1		500	0	0
		„ Letter of credit for May		25,000	0	0	„	8	„ Ditto „ 2		140	0	0
							„	10	„ Ditto „ 4		10,000	0	0
		TOTAL		26,039	7	11	„	18	„ Ditto „ 5		450	0	0
									TOTAL		11,090	0	0
									By Balance		14,949	7	11
June	1	„ Balance		14,949	7	11			TOTAL		26,039	7	11

N.B.—To be balanced *monthly* and signed in full after being balanced.

Form 64.

(See Chap. 24, Art 462, Vol. I, C. A. C.)

Schedule of Public Works Receipts during the month of

Day of receipt.	From whom received. (To be filled up only when not an officer of the P. W. D.)	On what account. (To be filled up only when not received from an officer of the P. W. D.)	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	Other Items.	Daily Total carried to Cash Book.	

Form 65.

[See Chapter 25, Art. 505, Vol. I, C. A. C.]

_____ GOVERNMENT.

MILITARY RECEIPTS_____ ARMY.

List of Receipts on account of Military Services credited in accounts of the_____ Treasury for the month of 189 .

No of Chalan	Date.	From whom received	Remittance Transfer Receipts issued on Military Treasure-Chests.	Departmental Receipts from Disbursing Officers.	RECEIPTS FROM OTHER SOURCES INCLUDING RECEIPTS FROM ORDNANCE AND MEDICAL OFFICERS		Daily Total carried to Cash Book.
					Description.	Amount.	

N B —" Departmental receipts " are amounts received from, or on authority of, an Executive Commissariat Officer or Pay Master, or other military disbursing officer not belonging to the Ordnance or Medical Department— *Vide* Arts 469 and 470 of Chapter 25 of the Account Code.

Form 66.

[See Chapter 25, Art. 505, Vol. I, C. A. C.]

_____ GOVERNMENT.

MILITARY PAYMENTS_____ ARMY.

List of Payments on account of Military Cheques and Transfer Receipts paid at the_____ Treasury from the_____ to the_____ of_____ 189 .

Date of payment.	Consecutive No of Voucher	By whom drawn.	CHEQUES AGAINST ASSIGNMENTS			TRANSFER RECEIPTS.			Daily Total carried to Cash Book.
			No	Date of cheque	Amount.	No.	Date of Transfer Receipt.	Amount.	

Form 67.

[See Chapter 25, Art. 505, Vol. I, C. A. C.]

_____ GOVERNMENT.

MILITARY PAYMENTS _____ ARMY.

List of Payments on account of Miscellaneous Military Service at the _____ *Treasury from the* ____ *to the* ____ *of* _____ *189* .

Date of payment.	Consecutive No. of Voucher.	To whom paid.	Emergent advances under station orders (See Civil Account Code, Chap. 25, Art. 483).	Miscellaneous Payments (*e. g.*, Leave Allowances, Pensions, Military Expenditure by Civil Officers, &c.)		Daily Total carried to Cash Book.
				Description.	Amount.	

Form 68.

(See Chap. 25, Art. 507, Vol. I, C. A. C.)

Register of Government securities deposited for safe custody.

Serial No.	Date of deposit.	By whom deposited.	Particulars of Notes.				No. and date of letters returning the Notes.	Remarks.
			No.	Per cent.	Loan.	Amount.		

Form 69.

(See Chapter 27, Art. 526, Vol. I, C. A. C.)

[Telegraph Form No. 20.]

(Treasury officers are not to pay more than 250 rupees on any certificate of this form.)

*No.*_____

IMPREST CERTIFICATE, *dated* _____ _____ 189 .

I certify that the cash account of_____

_____ , for_____ 189 ,

has been checked by me; that its opening balance agrees with the closing balance of the previous account, and that its closing balance is correctly calculated.

I further certify that the Imprest at present allowed him is _____, and that his actual cash balance last reported to me is _____, leaving a deficiency of Rupees_____

R	a.	p.

_____, which sum I hereby authorise him to draw from the_____ Treasury.

(NOTE.—If the balance is more than the Imprest allowed, no certificate is to be granted. The Superintendent is responsible that he orders payment into Treasury of all unnecessary excess.)

Superintendent of Telegraphs,

_____ *Division.*

Form 70.

(See Chapter 27, Art. 526, Vol. I, C. A. C.)

[Telegraph Form No. 22.]

GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the Telegraph Master_____

is authorised to draw from the_____ Treasury the sum of _____

(R _____) on account of advances, as detailed below, to be made to _____

proceeding to_____

Superintendent, _____ *Division.*

Dated _____ *the* ____ *of* _____ 189 .

On account of salary for_____ R

On account of travelling expenses . . . . . .

Total .

Form 71.

(See Chap. 27, Art. 526, Vol. I, C. A. C.)

[Telegraph Form No. 23.]

GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the _____

_____

_____

is authorised to draw from the _____

Treasury the sum of Rupees (_____)

_____

_____

to enable him to refund deposits of _____

_____

_____

_____

_____

Examiner of Telegraph Accounts.

Dated Calcutta, the _____ *of* _____ *189* .

Director General of Telegraphs in India.

Received from the Officer in charge of the Government Treasury at _____ the sum of Rupees (_____) on account of refund of deposits, as authorised in the accompanying Certificate, dated _____ 189 , by the Examiner of Telegraph Accounts and the Director General of Telegraphs in India.

Signature _____

Dated _____ *189* .

Form 72.

(See Chap. 27, Art. 530, Vol. I, C. A. C.)

[Telegraph Form No. 18.]

No. _____, *dated* _____

FROM THE SUPDT. OF TELEGRAPHS, _____ DIVISION,

TO THE OFFICER IN CHARGE OF GOVT. TREASURY.

AT _____

SIR,

I have the honour to inform you that Mr. _____

_____ has been ordered to take charge of the _____

_____, and to request that no further payments may be made to his predecessor, Mr. _____

_____, or on any documents bearing Mr. _____

_____'s signature. The probable maximum amount of salary bills payable to Mr. _____ monthly will be Rupees _____

Superintendent of Telegraphs.

Form 73.

(See Chap. 27, Art. 536, Vol. I, C. A. C.)

[Telegraph From No. 13.]

To

THE OFFICER IN CHARGE OF THE TREASURY

AT_____

SIR,

This letter of credit is granted on the Treasury at_____, _____ in favour of_____for R_____. It will remain in force till 31st March next.

I have, &c.,

Accountant General.

Copy forwarded to_____for information.

Accountant General.

Form 74.

(See Chapter 27, Art. 538, Vol. 1, C. A. C.)

[Telegraph Form No. 4.]

GOVERNMENT TELEGRAPH DEPARTMENT.

Book No._____

Cheque No._____, *dated*_____ 18 Rs.

*To the Officer in charge of the Treasury at*_____

*Pay to*_____

*or order Rupees*_____

_____, *in part of Letter of Credit No.*_____

*dated*_____ 18 , *and on account of*_____

This cheque is current for three months only

*Signature*_____

When the payee is not a Government Officer, the word "bearer" may be substituted for "order" at the request of the payee, but a Cheque in favour of a Government Officer must be made payable to order only. A cheque when made payable to Bearer should be made over by the Officer signing it to the payee.

Form 75.

(See Chapter 27, Art. 546, Vol. I. C. A. C.)

Statement showing Account of Sales and Stock of Telegraph Stamps at *for the month of* 189 .

Particulars.	1 anna : 80=1 sheet=R5.	2 annas : 80=1 sheet=R10.	4 annas : 80=1 sheet=R20.	8 annas : 80=1 sheet=R40.	1 rupee : 80=1 sheet=R80.	2½ rupees : 80=1 sheet=R200.	5 rupees : 80=1 sheet=R400.	10 rupees : 80=1 sheet=R800.	25 rupees : 80=1 sheet=R2,000.	50 rupees : 80=1 sheet=R4,000.	Value.
Stock in hand at the close of last month											
Received from the Superintendent of Stamps, Calcutta											
Received from ——— Treasury—											
„ „ ———Telegraph Office—											
Total											
Sold in the month											
Transferred to Treasuries—											
To ——— Treasury											
„ ——— „											
„ ——— „											
To Telegraph Offices without payment—											
To ——— Telegraph Office											
„ ——— „											
„ ——— „											
Total											
Balances { Under joint keys											
Balances { In custody of Treasurer											
At											
At											
At											
Total Balance											

N.B.—It should be stated whether an indent has been sent or not during the month.

Countersigned.

Dated 189 .

Superintendent of Stamps. *Officer in charge of Treasury.*

Form 76.

(See Chap. 29, Art. 590 (2), Vol. I, C. A C)

Invoice of ——— *box* ——— *of uncurrent coins despatched per (rail, steamer or viâ* ——— *Treasury) under charge of an escort consisting of* ———

commanded by ———

from ——— *Treasury, accompanied by* ———

Potdar named ———

No. of boxes.	Mark or No. on each box.	Weight of each box.	Description of each kind of coin.	No. of coins of each kind in each box.	Rate at which received at treasury.	Value.			Total.			Remarks and references to orders, &c.
						R	a.	p.	R	a.	p.	

———

The ——— *189* .

———

Treasury Officer.

Received from ——— box ———

said to contain treasure valued at Rupees ———

and consigned to ———

———

The *189* .

———

Commanding the Escort.

Form 77.

(See Chap. 29, Art. 591, Vol. I, C. A. C.)

Return showing the result of the working during 189 of the rules for cutting and breaking silver coin.

Denomination.	Nominal value in rupees of coins cut and broken.		Reduced in weight otherwise than by reasonable wearin.
	Lost by reasonable wearing more than 2 per cent. in weight.	Counterfeit.	
Rupees			
½ rupees			
¼ ,,			
⅛ ,,			

Form 78.

(See Chap. 29, Art. 596, Vol. I, C. A. C.)

Return for the year of copper coin of the coinages before 1835, withdrawn under orders of Govt. No. 207, dated 17th January 1879.

Name of Treasury.	Balance of uncurrent copper on 1st April.	Nominal value of the uncurrent coin received during the year.	Total.	Nominal value of the coin transferred to depôt or sub-depôt.	Nominal value and weight of the coin destroyed at the Treasury.		Average rate per maund at which the copper was sold.	Total sale-proceeds.	Nominal value of the uncurrent copper still in the treasury on 31st March.
					Value.	Weight.			

Form 79.

(See Chap. 29, Art. 601, Vol. I, C. A. C.)

Small Silver and Copper Depôt Book.

Date.	Nature of transaction.	Value in ½ Rupees	¼ Rupees	Total Silver.	Double Pice.	Single Pice.	Half Pice.	Pie Pieces.	Total Copper	Grand Total	Initials of Officer in charge.
		R	R	R	R	R	R	R	R	R	R
April 7	Balance .										
„ 18	Remitted to as per order of A. G. No. , dated .										
April 18	Balance .										
May 3	Received from as per order of A. G. No. , dated										

Form 80.

(See Chap 29, Art 605 (a) Vol. II C. A. C.)

[To be printed on 4 to foolscap.]

STATEMENT OF SMALL SILVER AND COPPER COIN.

Showing the actual results of 1890 and the probable requirements of 1891.

Particulars.	Small Silver (value).			Copper (value).			
	Half-Rupees.	Quarter-Rupees.	Eighth-Rupees.	Double-Pice.	Pice.	Half-Pice.	Pies.
Balance on 1st December 1889							
Received from other treasuries or depôts in 1890							
Total							
Remitted to other treasuries or depôts in 1890							
Balance on 1st December 1890							
Total							
Difference being net local { Receipt							
Difference being net local { Issue							
Additional supply required for 1891							

_____ Treasury,

The 2nd December 1890.

_____

Collector.

Note that "in 1890" in this form means "between 1st December 1889 and 30th November 1890."

Form 81.

(See Chap. 30, Art. 617, Vol. I, C. A. C.)

Register of Currency Notes received and issued at Treasury.

NOTE.—For instructions regarding entries in this register see Chap. 30, Art. 618.

Date of receipt.	Name of person from whom received.	No. of series and No. of note, name of Circle.	Date of re-issue.	Name of person to whom re-issued.	

Form 82.

(See Chap. 30, Art. 624, Vol. I, C. A. C.)

Statement of Currency Notes received into, and issued from, the Treasury during the quarter ending

	Value received from.	Value issued to.
Treasuries banking with a Presidency or Branch Bank	For the purposes of this statement, a remittance of notes is considered to be received as soon as their first halves arrive.	For the purposes of this statement, notes are regarded as issued as soon as their first halves are despatched to another treasury.
Currency Department		
Reserve Treasury		
Other Treasuries not banking with a Presidency or Branch Bank		
Public in payment of Government dues. { Home Notes		
Public in payment of Government dues. { Foreign „		
Public for silver		
Ditto in exchange for Notes of other values		
Total Transactions		
Balances as per Cash Balance Report		
GRAND TOTAL		

The opening balance should be shown under receipts, the closing under Issues, in order that the equality of the grand totals may be made to prove the statement.

The value of notes *received* in exchange for notes will, of course, agree with the value so *issued*.

Form 83.

(See Chap. 30, Art. 624 (2), Vol. I, C. A. C.)

Daily Register of Currency Notes received into and issued from the Treasury.

Date.	Presidency or Branch Bank.		Other Treasuries.		Public in payment of Government Dues.				Public, for Silver.		Public in exchange for notes of other values.	
					Received from.		Issued to					
	Received from.	Issued to.	Received from.	Issued to.	Home.	Foreign.	Home.	Foreign.	Received from.	Issued to.	Recevd from.	Issued to.

Note.—Receipts from, and issues to, the Reserve Treasury should be distinctly entered in the column "Other Treasuries."

Form 84 (Obverse.)

(See Chap. 30, Art. 630, Vol. I, C. A. C.)

[To be printed on foolscap taken lengthways.]

CURRENCY CHEST BOOK.

Government Paper Currency _____ *Agency.*

Date, &c.	Currency Notes for Rupees									Silver Coin (Value).					Total Value of Notes and Coin.	Initials of Officers holding keys of Chest.
	5	10	20	50	100	500	1,000	Total number of Notes.	Total value of Notes.	Rupees.	8 Annas.	4 Annas.	2 Annas.	Total Value.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Balance of 189																
Withdrawn																
Deposited																
Balance of 189																
Withdrawn																
Deposited																
Balance of 189																
Withdrawn																
Deposited																
Balance of 189																
Withdrawn																
Deposited																
Balance . . .																

Form 84 (Reverse.)

(See Chap. 30, Art. 630. Vol. I, C. A. C.)

Details of Notes cut or otherwise unfit for re-issue, and of Notes of other Circles included in the closing balance overleaf.

Description of Notes.	R5	R10	R20	R50	R100	R500	R1,000
Number of notes unfit for re-issue . .							
Notes of Circle . .							
Ditto ditto . .							
Ditto ditto . .							

Form 85.

(See Chapter 31, Art. 659, Vol. I, C. A. C.)

[Foolscap size.]

Invoice of Currency Notes,_____ Circle, remitted from_____ to_____, dated

(The lines across the page to be drawn by hand.)

Value of Notes	Series.		No.	Series.		No.	Series.		No.	Series	No	Series.	No.	Series	No.
1,000	E	4	01236												
	M	2	16432												
500	F	5	67421												
100	D	2	73256	D	3	12645	D	3	26112	D	5	12935			
	,,	3	12472	,,	,,	73216	,,	5	72352						
	,,	3	14635	,,	,,	22542	,,	,,	55672						
50	P	41	87643	P	41	15634	P	9	11672						
	,,	,,	93877	,,	,,	17982	O	32	15941						
	,,	,,	65924	,,	9	18467									
20	P	37	00279	O	87	19763									
	,,	,,	12782	,,	,,	21864									
	,,	,,	17875	,,	,,	18378									
10	P	29	36478	O	95	01786									
	,,	,,	34942	,,	,,	10564									
5	P	49	12724	O	36	27683	O	36	17265						
	,,	,,	15936	,,	,,	19462									

ABSTRACT OF ABOVE.

		R
	Brought forward	5,600
2	Pieces, value 1,000 each	2,000
1	,, ,, 500 ,,	500
10	,, ,, 100 ,,	1,000
8	,, ,, 50 ,,	400
6	,, ,, 20 ,,	120
4	,, ,, 10 ,,	40
5	,, ,, 5 ,,	25
	Carried forward	9,685

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